

**County of Ottawa
Grand Haven, Michigan**

2012 Budget



2012 BUDGET
for
OTTAWA COUNTY
GRAND HAVEN, MICHIGAN
www.miottawa.org

2011 BOARD OF COMMISSIONERS

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October 25, 2011

Board of County Commissioners and Citizens of Ottawa County:

Transmitted herein are the 2012 Operating Budgets for County operations. The combined budget, including component units, totals \$225,295,280 and is balanced in that revenues and fund balance in all funds are anticipated to meet or exceed expenditures. The budget is presented in conformance with Public Act 2 of 1968 and in accordance with Public Act 621 of 1978, known as the "Uniform Budget and Accounting Act."

Included in the 2012 document is a User's Reference Guide to assist the reader through the document and address a variety of commonly asked questions and concerns. Also included in the User's Reference Guide is the County's updated strategic plan. Summary information is provided to give the reader a broad overview of the County's 2012 budget. The Revenue Sources section provides information on key revenue sources.

The budget document is organized by fund type. All governmental funds contain a summary of revenues and expenditures by type (e.g., taxes, intergovernmental, personnel services, supplies). The General Fund and certain large special revenue funds (e.g., Health, Mental Health) also include departmental summaries by revenue/expenditure type. Although the budgets are reported by revenue/expenditure type, the legal level of control is at line item.

An appendix and an index are also included to provide other information and assist in locating desired information.

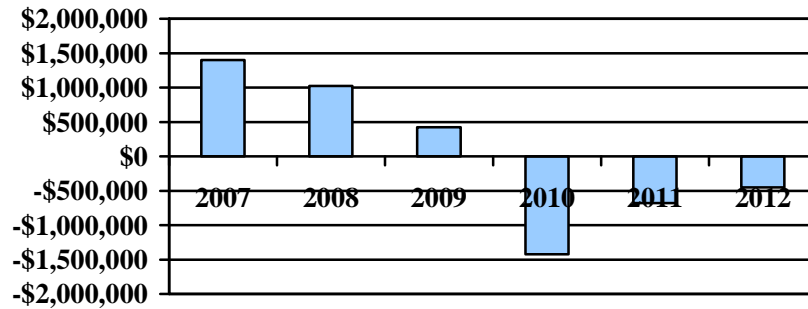
FINANCIAL ISSUES

The 2012 budget process focused on providing quality services and programs amidst continued fiscal challenges. Multiple revenue sources are on a flat or declining trend while certain expenditures such as health insurance and retirement are increasing in excess of inflation. Unfortunately, this trend is not expected to end soon.

Revenues: There are several downward pressures on multiple revenue sources. Municipalities state-wide, including Ottawa County, have felt the decline in property values and are developing strategies to address this issue. Other economy driven revenue as well as State and Federal revenues is also on the decline.

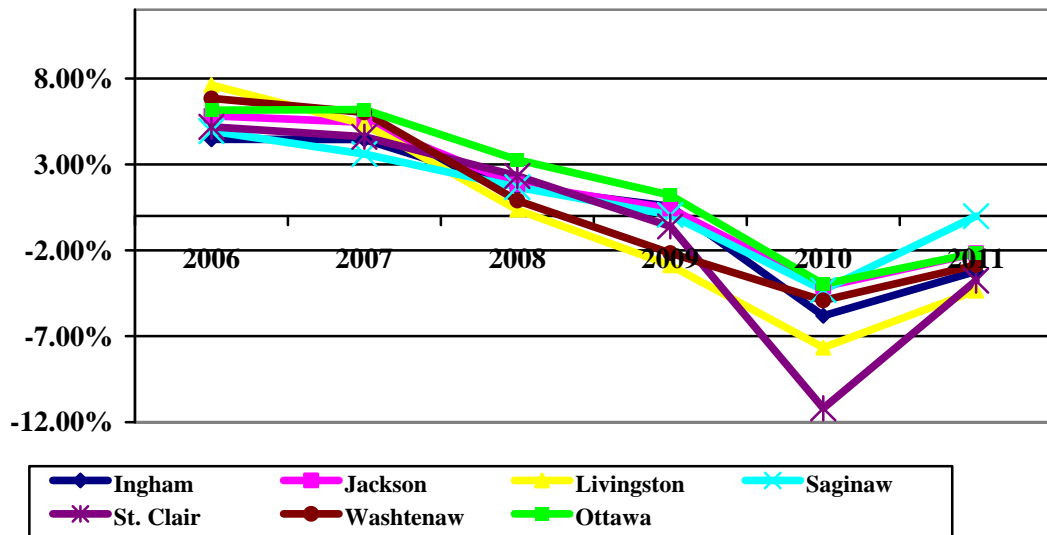
Tax Base: For many years, the County’s finances were robust and able to accommodate both mandated services as well as certain discretionary programs approved by the Board of Commissioners. Strong growth in population and the tax base provided the necessary funds to cover programs on a consistent basis. However, this trend has changed.

Ottawa County Change in Operating Tax Revenue



Specifically, between 2009 (the last year of increasing taxable value) and projected 2012, the County’s operating tax revenue has declined by \$2.55 million. The operating levy tax revenue is falling in part because home values are falling, and 70 percent of the County’s tax base is residential. Although other Michigan municipalities have felt the decline in the housing market for a few years, Ottawa County has had a slower rate of decline. Prior to 2008, the County experienced 6 percent growth in taxable value for the four preceding years. In 2010, the County experienced its first decline in taxable value of 4.05 percent followed by a 2.15 percent decline in 2011. The prediction for 2012 is a 1.0 percent decrease in taxable value. Nevertheless, the tax base in Ottawa County has retained its value better than that of comparable Michigan counties. The graph that follows shows the change in taxable value for Ottawa County (in red) and its comparable counties:

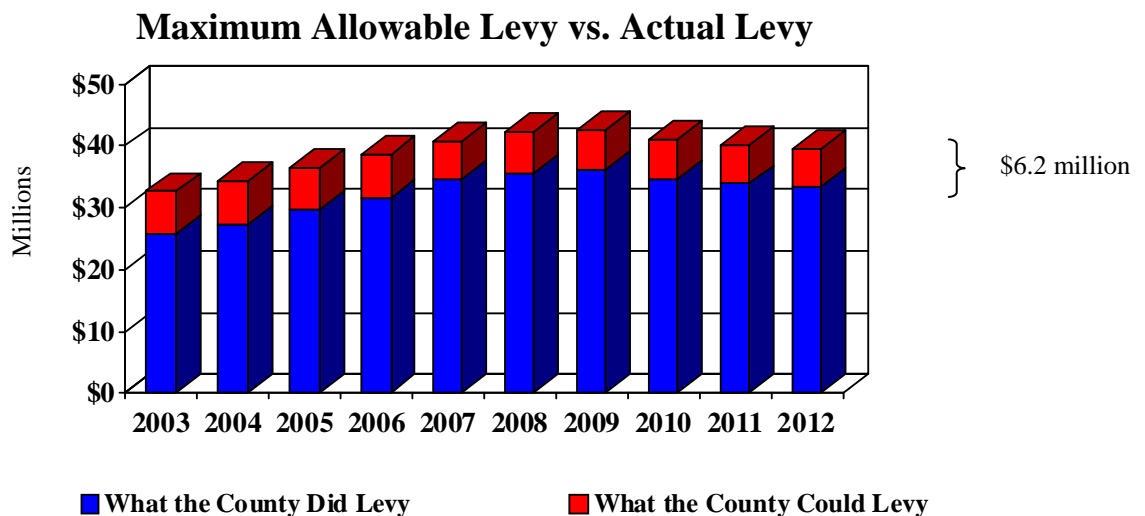
Changes in Taxable Value – Ottawa and Comparable Counties



Property Tax Revenue and the Citizen Tax Burden: There are several ways to address this trend of decreasing revenues including increasing the operating tax levy. However,

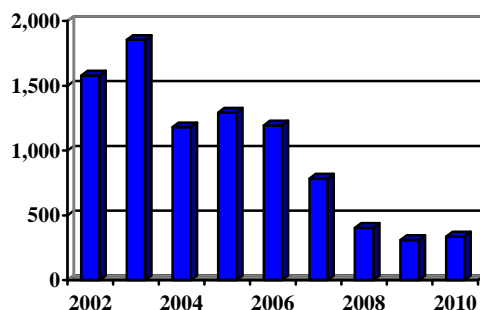
the County remains sensitive to taxpayer contributions. Ottawa County has a maximum tax limit of approximately 4.2650 mills for 2012 County operations and an actual levy of 3.6 mills. As part of the 2005 deficit reduction plan, the County had originally planned to increase the levy by .1 mill to 3.7 mills with the 2007 budget.

However, the County’s strategic plan directs us to implement processes and strategies to address operational deficits with pro-active, balanced approaches. Consequently, the Board of Commissioners has chosen to continue to levy the lower 2006 amount - 3.6 mills - for 2012 operations. The County continues to levy well below its legal maximum levy. **Specifically, the difference in the levy from the maximum of 4.2650 mills to 3.6000 mills represents a 16% savings to the taxpayers.** This is the fifteenth consecutive year that the County has levied less than the maximum. The following graph shows a history of the maximum allowable millage rate for County operations versus the actual levy for budget years 2003 - 2012:

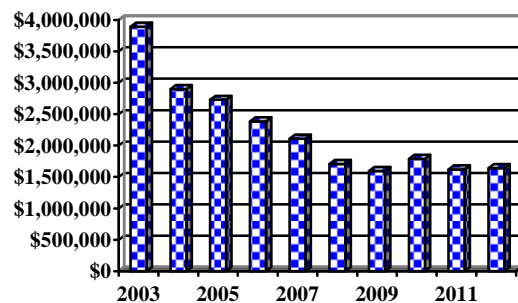


Housing Decline: The housing decline also impacts Register of Deeds revenue. A significant portion of County revenue comes from the Register of Deeds office for fees associated with the recordation of deeds, both for mortgage refinancing and new construction. Specifically, the 2012 budget is nearly \$2.3 million less than the revenue high recorded in 2003.

Reported Privately Owned Residential Building Permits



Register of Deeds Revenue



State and Federal Funding: The State of Michigan continues to experience major challenges in balancing its budget, and these challenges have been ongoing for the last several

years. New Republican Governor Rick Snyder has made restoring the State's fiscal status his top priority. The budget was signed June 21 – the earliest completion date in recent memory. Highlights of the new budget include 1) a revamped State tax structure, 2) a spending plan that balances ongoing spending and resources mainly through significant appropriation reductions; 3) a down payment on future long-term obligations; and 4) a deposit in the State's rainy day fund. The early completion of the State budget facilitates the County's budget process and that of all municipalities in the State of Michigan.

The County's strategic plan includes the objective to advocate for the full reinstatement of State Revenue Sharing. The State's 2012 budget includes revenue sharing payments of \$3.6 million, a decrease of 9% when comparing 12 months of payments for both years. Though counties were not required to participate (under threat of lost State Revenue Sharing) in some of the Governor's initiatives (see legislative issues), it does open the door for changes in the future.

Public Health:

Other County departments also have state and federal funding concerns. For Public Health programs, the following reductions are reflected in their 2012 budget:

1. \$104,980 in various grants as the funding remains tenuous.
2. 4% reduction in Essential Local Public Health Services funding
3. 16% decrease in Public Health Preparedness funding.

The programs above are both state and federally funded, and the County does not intend to pick up the funding for these programs. There will be an impact on services. Specifically, the grant funding provided free vaccines to many adults who would not have been able to afford them, including visits to homeless shelters. The loss of other grants will reduce the capacity to implement policy and environmental change to reduce obesity and tobacco reduction. The reduction in Essential Local Public Health Services funding necessitated the elimination of one clerical position, possibly resulting in longer wait times for clients and slower responses to requests for information. The loss of Public Health Preparedness funding will not likely affect services to the public, but it does impede the County's ability to create and update plans for emergency response.

Michigan Works!/Community Action Agency:

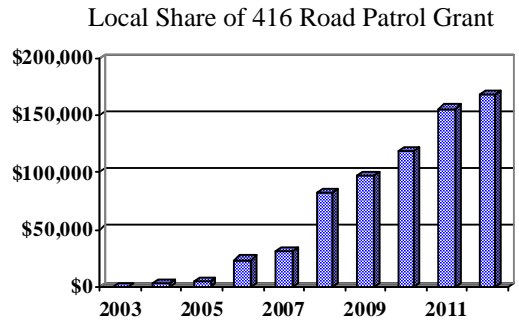
Michigan Works! and the Community Agency show the largest of all reductions in the 2012 budget - \$6.2 million. Some of the decline is due to the expiration of American Recovery and Reinvestment Act (federal stimulus) funding, and at this point there is no replacement funding on the horizon. However, other programs are not budgeted because it is unknown how much funding will be received for the next fiscal year. In any case, the reductions are significant. Since the County does not provide funding for these services, the impact will be significant. Some of the larger reductions are in the following areas:

1. Trade Program – (\$1 million): provides funding for job training of dislocated workers
2. National Emergency Grant (\$2.2 million) provides job training for a variety of eligible clients
3. 2nd Chance Administration (\$750,000): provides funding for job training, housing and other needs for prisoner re-entering the community

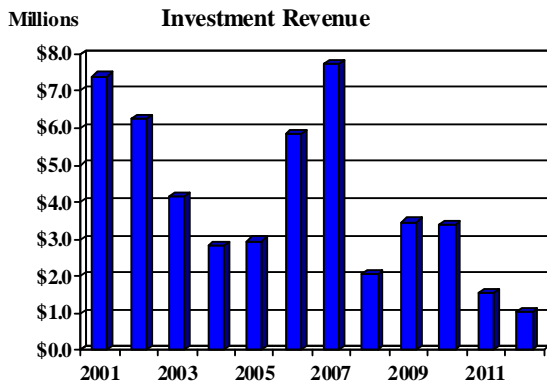
4. Michigan State Housing Development Authority - Homeless Prevention (\$197,000): provides funding to address and prevent homelessness
5. Incumbent Worker (\$175,000): provides job training for a variety of eligible clients
6. Various weatherization and low income heating assistance programs (\$454,000): provides funding for home repairs and improvements to make/keep dwellings habitable

Secondary Road Patrol:

The P.A. 416 secondary road patrol grant revenue from the State of Michigan is also falling. In 2003, the State paid for the entire cost of the grant which funds two road patrol officers and one sergeant. Because the program is important to public safety, the County will cover the decrease in funding. With the 2012 budget, the County is now funding \$168,000 - 49% - of the program.



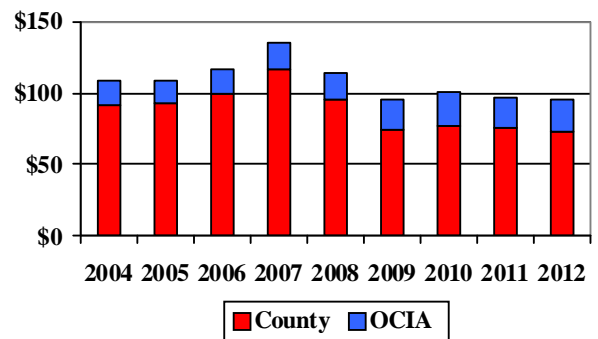
Investment Revenue: Interest revenue includes realized and unrealized capital gains and losses reported through a change in fair market value as well as actual interest received. The County's investment portfolio is laddered over a 5 to 7 year period with an average maturity just over 2 years. By laddering the portfolio, the changes in interest rates are averaged while providing opportunity for swings in fair market value. It is important to note that although the fair market value has fallen, the County intends to hold these investments to maturity; therefore, the fair market losses are not expected to be realized.



In fiscal year 2001 and prior, the County's portfolio reported significant gains of nearly \$7.4 million dollars (including the Ottawa County Insurance Authority). Over the subsequent 3 years, unrealized capital losses were reported causing a decline in investment earnings while maintaining a positive cash flow in interest revenue. Market values improved in 2006 and especially in 2007, but have since declined significantly.

In addition to declines in market returns, the County's portfolio size has also diminished. The portfolio reached a high of \$135 million in 2007, but is expected to end fiscal year 2012 at just over \$95 million. The majority of this decline is from the use of \$20 million for the construction of the Grand Haven Courthouse and the expansion at the Fillmore Street Administrative Complex. The Parks and Recreation department has also made several large land

Ottawa County Investment Portfolio



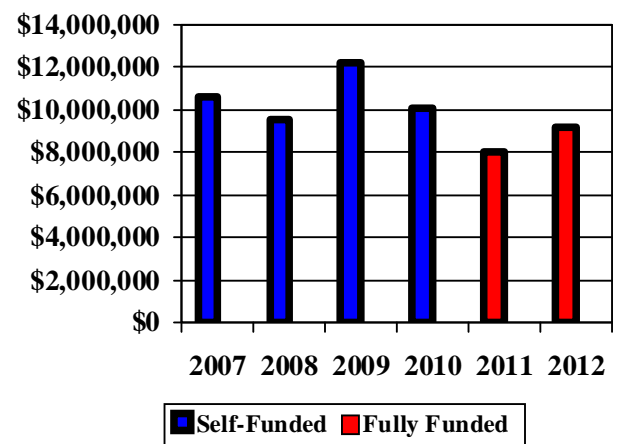
purchases and has completed several park improvement projects. The County has depleted its Revenue Sharing Reserve Fund as planned.

Expenditures: Like most organizations, the County faces continued increases in expenditures, and, over time, these increases can negatively impact the provision of services, especially in times of decreasing revenue. Since approximately 60 percent of General Fund expenditures are funded with property tax, increases in expenditures should also approximate the change in taxable value. Prior to the problems in the housing market, taxable value generally increased by the CPI plus any new construction.

Wages: Due to the decline of taxable value, County Administration knew that budgets would be very tight over the next few years. Original budget projections reflected a much larger gap between revenues and expenditures than what the County experienced. Consequently, as projections improved during the budget process, wages were increased from a 0% cost of living adjustment to reflect a 1% adjustment effective January 1, 2012.

Fringe Benefits: The strategic plan directs the County to approve strategies to contain health benefit costs. Prior to 2011, the County self-insured health insurance costs. Alarmed by the actuary projections, the County engaged a consultant to complete a review of the County’s healthcare and related benefits and the self-insured status in the summer of 2010. In reviewing the options provided in the consultant report, changing from a self-insured program to a fully funded program with Priority Health would result in significant savings. Priority Health is able to offer larger discounts under their plan not offered by our current plan and would also partner with the County in wellness initiatives. The 2011 estimate reflects a reduction in costs of nearly \$2 million over 2010.

Ottawa County Health Care Costs



Other Post Employment Benefits: The County implemented Governmental Accounting Standards Board (GASB) Statement # 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, also known as OPEB, with the 2008 budget. Ottawa County has two sources of OPEB. Retirees of certain employee groups receive a credit of \$8-\$10 per month per year of service on their health insurance. In addition, the County allows retirees under age 65 to purchase health insurance at group blended rates. The change in health care plans discussed previously has resulted in a significant reduction in the annual required contribution. For calendar year 2012, the County’s annual required contribution (ARC) for all funds of \$215,465 – a 75% reduction from the \$866,087 ARC for 2011.

Unfunded Mandates: Unfunded mandates are state or federal legal requirements which result in service and financial obligations on local governments without corresponding revenue. The concern over unfunded mandates is identified in the County’s Strategic Plan and continues to be monitored as new legislation is considered. During 2005, County departments identified mandated and discretionary services. Discretionary services were further categorized as essential or non-essential. During 2007, the Board of Commissioners completed their first

ranking of discretionary services. Additional rankings have been completed in 2008 through 2011. During 2009, work was completed on discretionary functions. In January of 2010, the Board of Commissioners completed the first ranking of all County services (mandated and discretionary). Rankings of both mandatory and discretionary services have continued annually in 2011 and are planned in 2012. The rankings have provided an additional tool to identify reductions in the 2011 and 2012 budgets.

Fund Balance/Net Assets: Equity at the end of 2012 is expected to decrease by 1.9 percent. Total fund balance in the General Fund is anticipated to decrease by \$1.35 million, but most of the decrease is coming out of committed fund balance. In fact, only \$537,000 is budgeted to come out of unassigned fund balance. Historically, General Fund unassigned fund balance has not been used to fund the budget due to positive variances. As planned, net assets in the Delinquent Tax Revolving Fund (DTRF) are decreasing. Multiple bond payments, and, beginning in 2012, operating transfers to the General Fund, are paid from the fund. Consequently, net assets are expected to decrease through 2017, after which one of the larger bond issues will be paid off. Special Revenue and Internal Service funds are anticipating only minor changes in fund balance and net assets.

Fund Type	Total Equity 2008	Total Equity 2009	Total Equity 2010	Total Projected Equity 2011	Total Projected Equity 2012
General Fund	\$ 22,084,426	\$ 16,712,957	\$ 17,979,501	\$ 20,910,254	\$ 19,557,912
Special Revenue Funds	48,494,841	36,457,126	31,924,757	32,026,108	32,208,397
Delinquent Tax Revolving Fund	24,562,182	24,727,300	24,271,796	23,586,210	22,789,457
Internal Service Funds	28,328,085	28,842,629	32,657,693	32,446,023	32,347,193
Total Equity	\$ 123,469,534	\$ 106,740,012	\$ 106,833,747	\$ 108,968,595	\$ 106,902,959

In 2009, equity fell significantly in conjunction with the construction of the Grand Haven Courthouse for which the County contributed \$20 million in cash. Fund balance and equity accounts were allowed to grow specifically to provide funds for the building projects, so the corresponding decreases in equity were anticipated and considered in the analysis of the long-term financial stability of the County.

In addition, equity also decreased through 2010 due to planned depletion of the Revenue Sharing Reserve Fund. In 2011, State revenue sharing was reinstated for Ottawa County. The County had budgeted based on the State's estimate. However, due to the timing of payments and differences in the fiscal year of the State and the County, the County will receive approximately \$2.2 million more than originally included in the 2011 adopted budget. Further, taxable value did not decline as far as anticipated with the original adopted budget. On the expenditure side, there were more vacancies than planned and contingency was not utilized as budgeted. However, in late September, the Board approved the transfer of \$1 million of committed fund balance to the DB/DC Conversion fund. As a result of all of these factors, equity in the General Fund is anticipated to increase by \$2.9 million in 2011. The 2012 General Fund budget, however, reflects fund balance use of \$537,000.

Despite the decreases, the County still has considerable equity in relation to expenditures. The table that follows illustrates this point:

	2012 Budgeted Expenditures	Estimated Equity	Equity as a % of Expenditures
General Fund	\$ 63,986,817	\$ 19,557,912	30.6%
Special Revenue Funds	77,962,609	32,208,397	41.3%
Delinquent Tax Revolving Fund *	2,923,279	22,789,457	779.6%
Internal Services Funds	17,576,673	32,347,193	184.0%
	\$ 162,449,378	\$ 106,902,959	65.8%

** It is important to note that the fund equity in the Delinquent Tax Revolving fund is significantly more than the cash balance since the fund has a large receivable.*

Local Governments should ideally have sufficient fund balance to cover 15 percent of expenditures. The County continues to exceed this standard. However, it is important to note that a significant portion of the equity is not available for operations or is designated in some way. Consequently, although these funds may be accessible to the County, using them may have significant ramifications (i.e., increased expenditures) for future operations.

Balancing the 2012 Budget

The upward pressure on expenditures combined with flat or decreasing revenue results in a deficit for the 2012 General Fund budget as submitted by departments. Specifically, expenditure requests exceeded projected revenues by nearly \$3.4 million, not including personnel requests. The 2011 budget submitted by departments came in with expenditures exceeding revenues by nearly \$4.4 million. The gap is decreasing because departments were asked to budget based on tax projections. As directed by the County's strategic plan, a combination of cost reductions, cost refinements, and revenue adjustments - a balanced approach - was used to balance the budget.

Cost Reductions:

Beginning in 2010 a number of elected officials/departments agreed to temporarily leave an approved position vacant. All of the following General Fund positions will continue to be held vacant with the 2012 budget:

Elected Official/Department	Position	Full Time Equivalent	Cost (2010)	Comments
Prosecutor	Assistant Prosecuting Attorney I	1.00	\$88,700	Vacancy began in 2009
Fiscal Services/ Administrator	Financial Analyst	1.00	\$81,960	Vacancy began in 2010
Fiscal Services	Accountant I	.50	\$37,368	Vacancy began in 2010
Treasurer	Clerical	1.00	\$57,840	Vacancy began in 2010

Elected Official/Department	Position	Full Time Equivalent	Cost (2010)	Comments
Sheriff – Jail	Corrections Officer	1.00	\$64,664	Vacancy began in 2009
Sheriff – Auto Theft Grant	Road Patrol Deputy	1.00	\$87,559	Vacancy began in 2009
Sheriff - Road Patrol	Cadet (Part-time, unbenefitted)	N/A	\$8,872	Vacancy began in 2009
Sheriff – Administration	2 Clerical (Part-time, Unbenefitted)	N/A	\$19,233	Vacancy began in 2009
Geographic Information Systems	Intern (Part-time, Unbenefitted)	N/A	\$1,850	Vacancy began in 2009

In addition, the 2012 General Fund budget reflects a net decrease of 14.795 full time equivalents (FTEs). Of that total, 13 ftes were moved, along with their dedicated funding source, to different funds. The table below details the reduction of FTEs funded by the General Fund:

Fund	Position	Estimated Cost	Comments
District Court	1 Abstracting and Indexing Clerk	\$54,220	Current employee retired; decrease in workload, so it will be unfilled
Register of Deeds	.35 Public Service Center Clerk	\$19,961	Will now be funded from the Register of Deeds Technology fund
Treasurer	.7 Delinquent Property Tax Specialist	\$43,510	Will now be funded from the Delinquent Tax Revolving fund
Treasurer	.7 Warranty Deed Clerk	\$37,520	Will now be funded from the Delinquent Tax Revolving fund
MSU Extension	1.25 Extension Clerks	\$68,289	Positions eliminated/reduced
Jail	1 SWAP Officer	\$66,687	Position Eliminated

The Board of Commissioners also decided to continue the suspension of the tuition reimbursement program which began in 2010, resulting in approximately \$65,000 in savings for the General Fund. In addition, a total of \$315,000 was reduced from operational supplies, mostly in the Sheriff's department and the Jail. The reductions were based on revised equipment needs, grant funding received to cover some of the equipment, and historical spending patterns.
Cost Refinements:

In 2007 through estimated 2011, savings from staff vacancies ranged from \$400,000 - \$545,000 per year. In the 2011 budget, the County reduced the budget by \$122,000 to reflect vacancies. Based on actual experience, the County has reduced the 2012 budget by \$300,000 to reflect vacancies.

Departmental charges for health insurance are significantly reduced when employees opt out of coverage. Employees that opt out of health insurance coverage currently receive \$2,400

annually which is significantly less than the amount to insure them. In the General Fund, just over 26 full time equivalents opt out of health insurance coverage. In the Health Fund, just under 16 full time equivalents opt out. As a result, the health insurance budget line items have been decreased by \$166,000 in the General Fund, and the Operating Transfer from the General Fund to the Health Fund was reduced by \$126,000 to reflect anticipated opt out savings. Refinements were also made to the operating transfers to other funds. Additionally, the operating transfer to the Child Care fund was reduced by \$141,000 based on revised expenditure estimates.

Revenue Adjustments:

Because there has been significant volatility in the housing market, the County reviews property sales figures monthly during the budget process. Originally, taxable value was estimated to decrease by 1.5%. As the budget process progressed, the projections became more favorable. As a result, the estimated change in taxable value for 2012 has been reduced to a 1.0% decrease. This change and other various adjustments are increasing the 2012 tax revenue budget by \$177,000 from the initial projection.

As part of the County's long range plan to limit program reductions, certain revenues will be redistributed over the next few years until the economy recovers. Currently, the Public Improvement fund (2450) receives rent from various County departments to reflect the costs the Public Improvement fund paid for construction or remodeling facilities. The revenue had been credited to this fund to provide money for future capital improvement. Given that the County just completed a major addition to the Fillmore Street Administrative Complex and the construction of a new Grand Haven Courthouse, significant additional construction needs are not anticipated in the next few years. Since the fund is projected to have \$3.3 million in fund balance at 12/31/2011 and the General Fund is also projected to have \$1.4 million available in designated fund balance, funds are available should an unanticipated need arise. As a result, \$300,000 of rent revenue that had been going to the Public Improvement fund (prior to 2010) will continue to be credited to the General Fund in 2012. This is the third year of the revenue diversion, and the County is projecting that this rent may continue going to the General Fund for the next five years.

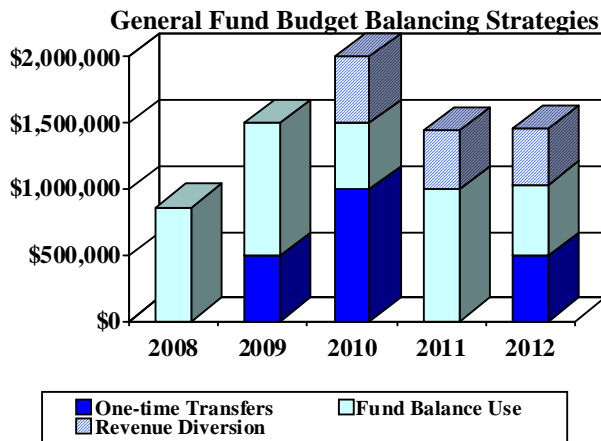
The County is also changing the distribution of the commission revenue it receives on phone calls made by inmates at the County jail. Prior to 2010, this revenue had been credited to the Telecommunications fund (6550) to provide funds for telecommunication infrastructure purchases. In 2010 and 2011, General Fund financial results allowed the County to continue to credit the Telecommunications fund with this revenue. Given that the fund is projected to have over \$3.2 million in retained earnings at 12/31/11, funds are available for additional infrastructure purchases. As a result, the estimated \$125,000 of inmate phone commission revenues will continue to go to the General Fund in 2012. The County is projecting that this revenue may continue going to the General Fund through 2014.

Also during the 2012 budget process, the County reviewed projections in its Delinquent Tax Revolving Fund (DTRF). Throughout the years, the DTRF has contributed on and off to the General Fund, the most recent transfer done in 2005. After careful analysis, it was determined the fund could accommodate additional transfers for operations for the foreseeable future, so the County anticipates transfers from DTRF's revenue stream indefinitely. Although equity will

decrease in the fund through 2017, equity should rise after that even with transfers to the General Fund. The 2012 budget includes a \$625,000 transfer from the DTRF.

One-time Dollars:

County financial policies stress the importance of matching operating revenues to operating expenditures. However, the County and the State are in a period of significant transition. Our long term financial picture has several unknowns. Rather than eliminate programs based on projections, the County is continuing to fund some of them with the use of



one-time dollars. The 2012 budget includes a \$500,000 transfer from the Ottawa County Insurance Authority. At 12/31/10, the fund has net assets of \$12.1 million. The County contributed money to start the Authority in 1990, and the balance of that contribution is \$4.5 million. While not a permanent funding source, the fund is able to contribute to the General Fund at least through 2017. In addition, the 2012 budget includes the use of \$537,000 of unassigned General Fund fund balance. Historically, the County has budgeted the use of fund

balance but has only rarely used a small portion because expenditures have come in lower than anticipated.

The County's financial policies require an undesignated fund balance between 10 to 15 percent of the most recently audited expenditures of the General Fund. The County has maintained an undesignated fund balance of 15 percent for several years. If the County used the entire \$537,000, it would still be within the parameters of the financial policy. It should also be noted that the one-time dollars of \$500,000 represent less than 1.2% of the General Fund budget. While not a long-term solution, fund balance use does allow for the continuation of programs until our long-term financial picture becomes clearer. In fact, the County General Fund has been able to significantly decrease its use of fund balance and one-time dollars. Specifically, the 2004 budget as adopted included one-time transfers of \$2.9 million for operations. With the 2012 budget, the non-recurring funding sources, the one-time transfers and the fund balance use total \$1.46 million. The table that follows summarizes the changes made to balance the General Fund.

Revenues:

2012 General Fund Budget Proposed by Departments	\$60,711,187
Analysis and fine tuning of tax projections	177,000
Diversion of rent revenue from the Public Improvement Fund	300,000
Diversion of jail phone commission revenue from Telecommunications	125,000
Correction to Register of Deeds revenue	92,000
Adjustments to District Court projections	(235,000)
Reflected use of committed fund balance as approved by the Board	815,000
Increases in rent revenue resulting from corrections to utilities and other expenditure adjustments	157,000
Reflected contract with Grand Haven City for Assessing Services	149,000
Established Transfers In from OC Insurance Authority & the Delinquent Tax Revolving Fund	1,125,000
Other miscellaneous adjustments	32,630
Total General Fund Revenue Proposed by Finance and Administration Committee	<u>63,448,817</u>
Budget use of fund balance	<u>538,000</u>
Total Revenues and Use of Fund Balance	<u><u>\$63,986,817</u></u>

Expenditures

2012 General Fund Budget Proposed by Departments	\$64,153,809
Adjusted departments for final indirect cost figures	164,000
Increased operating transfer to the Friend of the Court based on revised revenue estimates	129,000
Reduction to reflect health insurance opt outs	(166,000)
Reduction for anticipated vacancies & reduced rate for unemployment	(368,000)
Transfer to the Child Care Fund budget decreased based on current activity	(141,000)
Increased contingency from .5% to .8% of prior year expenditures	175,000
Adjusted for higher anticipated utilities costs	209,000
Reduction to Sheriff and Jail operational supplies based on historical needs	(333,000)
Other miscellaneous adjustments	164,008
Total General Fund Expenditures Proposed by Finance and Administration Committee	<u><u>\$63,986,817</u></u>

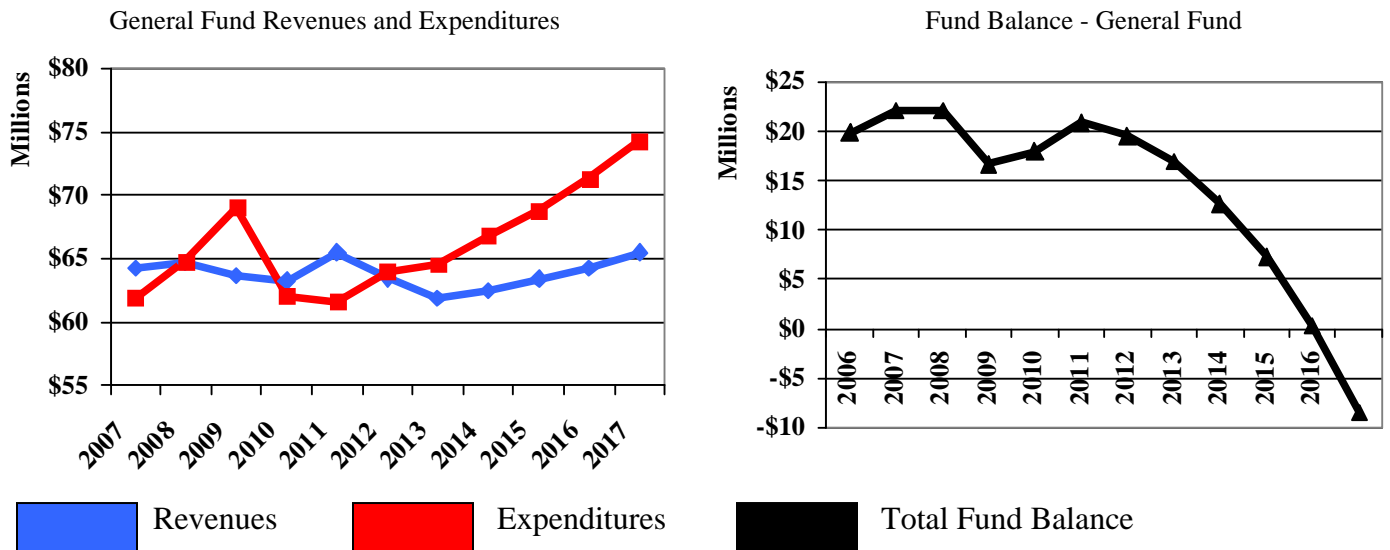
SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS AND PERMANENT FUNDS

As discussed in the budget balancing for the General Fund, \$300,000 of rent revenue will be diverted from the Public Improvement Fund, so the fund’s revenue is lower than originally budgeted. Certain Workforce Investment Act Funds were increased from the original departmental request upon notification of grant approvals (\$959,000). After submitting their budget, the Child Care fund was able to forego funding for two positions. This and other various changes resulted in a decrease in revenue and expenditures of \$192,000. The remaining funds had no significant changes made to their 2012 budget requests.

FUTURE FINANCIAL PLANNING CONCERNS

The County’s strategic plan addresses the goal of maintaining and improving the financial position of the County. An objective is to identify financial threats, and one method used to identify threats is to project General Fund activity out five years.

The economic situation for the County government as well as the nation as a whole has been quite volatile in the last few years. The most significant impact of the economic downturn has been on the tax base, and tax legislation passed several years ago in the State of Michigan will make recovery in all Michigan municipalities slower than other sectors of the economy. The current projections show that expenditures will continue to outpace revenues, reducing the County’s fund balance rather quickly if strategies are not developed to address this issue.



The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$8.8 million and total fund balance shows a deficit by 2017 if revenue and expenditure assumptions prove true and no additional changes are made to operations. Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners. At this point, it appears the County may have difficult choices to make in the future.

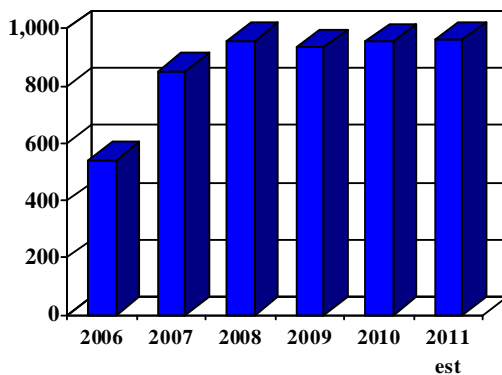
Tax Base: *Proposal A* limits increases in the taxable value of property to the lower of the Consumer Price Index or 5%. *Proposal A* has changed the value on which the County calculates its tax revenue by approximately \$1.4 billion which equates to nearly \$5 million in County operating taxes. Even though home prices are declining, the State Equalized Value (SEV) for all homes has not reached the Taxable Value (TV), so the County is seeing small increases in the taxable value of such property even though the assessed value may be decreasing. The table below reflects the decreasing gap between TV and SEV.

	2005	2006	2007	2008	2009	2010	2011
% of Parcels SEV>TV	84%	80%	75%	66%	47%	41%	34%
% of Parcels SEV=TV	16%	20%	25%	34%	53%	59%	66%

Analyzing the gap is important because as home prices continue to fall, the gap between the taxable value and the assessed value closes. At that point, the taxable value goes in the same direction as home prices, so if home prices continue to fall, the tax base will fall at the same rate. While most people believe home prices will eventually recover, at least partially, the recovery of the tax base will be much slower due to the Proposal A legislation.

There remains considerable uncertainty in projecting property values, particularly for 2013 and beyond. Certain federal initiatives aimed at keeping people in their homes have expired, and it is unknown what the effect on mortgage foreclosures will be. The first time home buyer tax credit expired during 2010, and it is difficult to project impact of the expiration on the tax base.

Ottawa County Mortgage Foreclosures



The graph to the left reflects the number of foreclosures in Ottawa County since 2002. It is unclear what the time delay between foreclosure activity and the actual foreclosure is, so it may be some time before the impact of the expiration of federal initiatives can be determined. The concern is that if banks gain a number of properties through foreclosure and flood the market with homes, there may well be additional downward pressure on home prices, and by extension, the tax base.

Expenditures

Like most organizations, the County faces continued increases in expenditures, and, over time, these increases negatively impact the provision of services.

Employee Insurance: Increases in health care costs have been problematic across all sectors of the economy, including Ottawa County. As a result, the County Strategic Plan directs the implementation of a health management plan. A study completed in the summer of 2010 identified the need for a health management which research shows to be an effective tool in lowering medical costs long-term because the earlier a chronic illness can be identified and

treated, the lower the resultant health claims attributed to that illness in the future, thus reducing medical costs.

From a management perspective, health management plans have the potential to decrease absenteeism, reduce medical claims costs, and improve employee productivity, recruitment, and retention. For maximum impact on employee health, a comprehensive wellness program should focus on: 1) increasing awareness of wellness issues (information) 2) supporting health management (personal change) and 3) promoting healthy work climates (organizational support). Ottawa County is still in the beginning stages of the plan, this year recognizing rewardable actions and beginning next some additional incentives and in future years, disincentives. In 2012, the committee will formulate more specifics for the initiative.

Legacy Costs: Government pensions have come under significant public scrutiny in the last couple of years. Defined benefit pensions offer little control over costs for employers, and market volatility and other factors have significantly increased costs. As a result, the County Strategic Plan directs that the Board approve a strategy to move to a defined contribution program for new hires. Based on information from a consultant, changing to a defined contribution for new employees would actually increase costs for approximately 10 years. However, after 10 years, the savings are significant. Consequently, the Board voted to go forward with the change once funding for the initial costs have been identified. The County made significant progress towards this goal during 2011 with transfer of approximately \$4.6 million from various funds to a separately established Special Revenue fund, DB/DC Conversion. The County plans to implement the plan for new hires of unrepresented employee groups as early as July 2012.

Landfill Clean-up Costs: In 1990, the County was established the Solid Waste Clean-up fund with money received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill remediation. Significant capital improvements have been made to expedite the remediation of the site. However, this has also resulted in higher annual costs to operate the ground water system. This, combined with extraordinarily low interest rates, is causing concern over the fund's ability to cover the clean-up costs. Current projections indicate the fund may be depleted by 2020. Consequently, the County may need to provide additional funding if necessary.

Revised Five Year Deficit Reduction Plan

Currently, Administration is developing a new five year deficit reduction plan to address the current projections. Specific strategies include:

- Continue a General Fund hiring freeze for new, full-time positions that result in a net increase in cost for the General Fund. Consideration will be given for positions that have an impact on service delivery. A review and analysis of need will be completed prior to filling vacant positions.
- Maintain five year projections with variables such as revenue sharing, commodity cost, millage rates, and funding sources to strategically determine the most fiscally responsible plan for millage increases and expenditure reductions

- Continue program evaluations to determine the costs and benefits provided by programs as a basis for the possible elimination or restructuring of programs that are not performing effectively and efficiently
- Implement a defined contribution benefit for new hires to replace the current defined benefit retirement system.
- Annual review of health insurance plan for appropriate changes
- Review and analysis of other fringe benefit costs
- Departmental efficiency studies to reduce cost
- Secure funding for technological advances that will create efficiencies and reduce future costs
- Comprehensive analysis of services provided by the County's departments and outside agencies to eliminate redundancy of services provided
- Performance measurements and ranking of mandated and discretionary services will be used in the analysis of programs for possible budgetary reductions
- Implementation of the budget principals approved by the Board of Commissioners to guide budget decisions

Financing Tools that Help Address Concerns

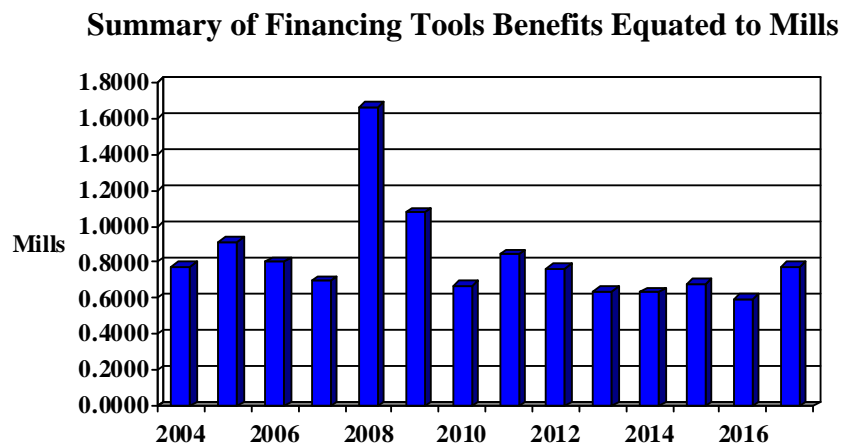
As budgeting becomes increasingly difficult, it is important to have alternate funding sources available. Long-term financial planning is addressed extensively in the County's Strategic Plan. The County Board adopted fiscal policies and procedures which specifically address the County's long-term financial needs through various Financing Tools which partially provide alternative funding sources. Funding provided by the Financing Tools for the 2012 Budget is as follows:

- Solid Waste Clean-up Fund (2271) is continuing to pay the clean-up cost on the Southwest Ottawa Landfill (\$292,000).
- Infrastructure Fund (2444) had been established to loan funds to municipalities for infrastructure development. The loans made since inception total \$2,155,000. Currently, the fund is also contributing \$125,000 per year toward the Fillmore expansion/Grand Haven building project for debt service payments. These payments will continue through 2027.
- Public Improvement Fund (2450) includes a portion (approximately \$188,000) of the 2012 debt service payments for the bonds issued in 2007 for the Fillmore/Grand Haven project. Beginning with the 2010 budget, \$300,000 of rent revenue that had previously been recorded

in this fund will now be recorded in the General Fund for operations. The 2012 budget also includes this revenue diversion, and the County anticipates this may continue through 2017.

- Stabilization Fund (2570) is providing the General Fund with approximately \$41,000 in interest earnings. In addition, the fund provides additional flexibility to deal with unexpected occurrences that have the potential to negatively impact finances.
- Delinquent Tax Revolving Fund (5160) is funding bond payments of \$2.1 million on four bond issues, and is contributing \$625,000 for General Fund operations.
- Duplicating (6450), Telecommunications (6550), and Equipment Pool Funds (6641) provide equipment replacement and enhancement funding. The total amount of equipment requested from these funds in 2012 is just under \$1.2 million. Telecommunications is also contributing approximately \$150,000 per year for debt service requirements on the Fillmore/Grand Haven project, and as discussed earlier, \$125,000 in inmate phone commissions.

The Financing Tools play a major role in reducing our tax levy. The amount for 2012 equates to 0.7642 mills. The graph that follows shows the benefits, in lieu of millage, that the financing tools provide:



The amounts for 2008 and 2009 are much higher as they reflect the construction of the new Grand Haven Courthouse and the Fillmore Street addition. Several financing tools have participated in this endeavor.

LEGISLATIVE ISSUES

Child Care Fund: There are several areas of legislation that may impact the Child Care fund. The enforcement of a 1985 Supreme Court Administrative Order would require counties to maintain a ratio of one probation officer to every 6,000 children under the age of 19 within the County. The enforcement would cost the County an estimated \$1 million because the employees meeting the education requirements for probation officers (per the SCAO order), detention workers and caseworkers who are currently charged to the Child Care Fund, would be ineligible for State funding. For now, the Department of Human Services (DHS) is not pushing for the enforcement, but the potential remains for significant cost increases.

In addition, the State of Michigan and Children’s Rights, Inc. Settlement would require all foster home placements to be in licensed homes. In general, in Ottawa County, youth placed

with family are typically in unlicensed homes and youth in non-family placements are in licensed homes. Early estimates place the cost to the County at \$500,000 annually. Both of these issues are currently on the back burner, but the State's fiscal problems could rekindle efforts to enforce them.

There is also a concern that the DHS is seriously considering the privatization of the foster care system. This could mean significant dollars to the County since the County would be forced to pay \$37 per day per child for every child in care or under supervision of the private agency and all children would qualify. Currently, the County does not pay an administrative rate on DHS licensed homes. Also, DHS continues discussion on raising the percentage of privately supervised cases in order to force the larger counties to make-up for the lack of compliance of counties who have no private agencies. The County's strategic plan directs staff to identify other legislation that impacts our financial position and develop clear position statements on those issues. Consequently, the County continues to monitor activity.

On the positive side, there is talk of drafting legislation that would reimburse counties at a 75/25 split for community-based programming in order to encourage courts to develop and use these programs rather than residential placements. If such legislation goes through, the County stands to gain \$1.3 million per year as the County already emphasizes community-based programming. However, due to the aforementioned potential negative contingencies, the County is leaving significant fund balance in the fund (\$1.1 million) to provide time to develop a plan to deal with potential reductions.

Record Retention Legislation: The County has implemented a Justice Imaging System which automates the processing and transfer of court and legal documents. However, several changes are needed to update departmental rules and state legislation to recognize and approve technological advances in order for counties to utilize technology to its fullest extent. The County has been successful in obtaining legislative and administrative rule changes to allow the use of electronic seals, electronic signatures, and the utilization of electronic filing of documents such as court pleadings, motions, briefs, responses, orders, judgments, and notices. These changes have resulted in significant efficiencies. Nevertheless, the law still requires courts to microfilm files.

The 2012 Information Technology budget continues to include funds for the imaging program (approximately \$141,000). In addition, small replacement equipment (signature pads, scanners, etc.) are included in the 2012 departmental budgets. In anticipation of changes that would allow imaged (rather than microfilmed) records for retention, the request from the Probate Court for a part-time clerical position to assist with the microfilm was not approved (\$10,000).

Binding Arbitration for County Corrections Officers (Act 312): Legislation was passed that provides meaningful reforms to P.A. 312 of 1967 which addresses compulsory binding arbitration for public safety employees. New provisions make several important changes to the current binding arbitration process and the overall cost implications to local units of government:

1. The county or local unit's "ability to pay" must be weighted heavier than any other consideration when resolving contract disputes

2. The salaries and benefits of other public workers in the same community must be given equal consideration (internal comparables) to those of municipal police officers, firefighters, emergency management workers and dispatchers from other communities
3. The arbitration process, including the final rulings, must be concluded within 180 days of its commencement.

Though no specific impact can be identified in the 2012 budget, the County believes the legislation will have a significant, positive benefit for future negotiations with applicable employees.

Personal Property Tax: The State of Michigan is considering elimination of the Personal Property Tax (PPT). This effort is led by Lt. Governor Brian Caley. Legislators are discussing potential replacements for the significant loss of revenue that would occur with all governmental entities, including schools. The total state-wide revenue from PPT is approximately \$1.1 billion including Ottawa County's portion of \$2.7 million. Ottawa County will be working with other governmental units, its lobbyist, Governmental Consultant Services, Inc., and associations to ensure there is a viable solution to replace the revenue that will be lost if PPT are eliminated as directed by the County's strategic plan.

Employee Health Coverage: Legislation passed this year which requires all public employers to be subject to "hard caps" on their health care benefits. This would limit what local units of government are allowed to pay toward employee healthcare premiums. There are three options:

- 1) Employer caps are set as follows: \$5,500 for single coverage, \$11,000 for individual and spouse, and \$15,000 for family coverage. Employees would have to pay the difference if the plans exceed the caps, and the caps would be adjusted annually according to the medical care component of the Consumer Price Index.
- 2) A public employer may opt in to an 80%/20% cost share through a simple majority vote. Under this option, the employer would pay 80% of the total cost of the health insurance premiums, while the employees would pay 20%.
- 3) Public employers (not including schools) may opt out with a 2/3 majority vote of its board.

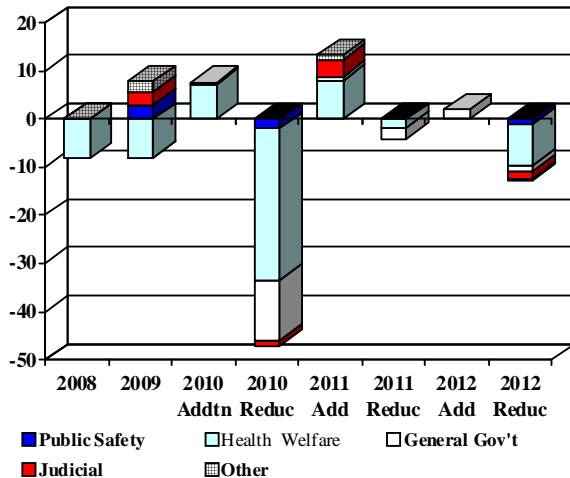
The law also provides that if an employer's share of the local health care plan cost is competitive with the new state preferred provider organization health plan, on a per-employee basis, the requirements of the law are considered met. Currently, the insurance rates the County pays are below the caps indicated above. The County plans currently meet the hard cap limits. The County also plans to increase co-pays from 10% to 20% for employees not enrolled in the H.S.A. health insurance plan. Co-pays for those in the H.S.A. plan will remain at 5% to encourage participation in the lower cost option.

PROGRAMMATIC ISSUES

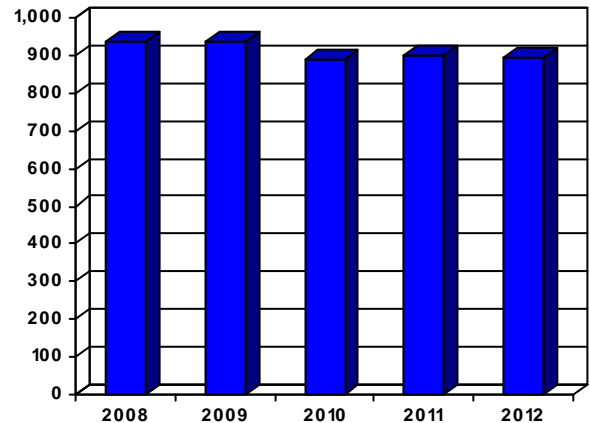
Staffing Needs: Ottawa County, the eighth largest county in the State of Michigan, is also the fifth fastest growing county in the State in 2011. The population has grown by more than 20,000 during the past 10 years, resulting in additional service demands. Due to the budgetary concerns of recent years, the County imposed a General Fund hiring freeze for the 2006, 2007, and 2008 budgets. The hiring freeze affected requests for new permanent, full-time

positions that would result in a net increase in General Fund expenditures unless the position is required for a new facility or required to meet critical citizen service needs. Due to increased service demands and community policing contractual requirements, the County added 6.3 full time equivalents in 2009. Full time equivalents decreased in 2010 mostly due to the reorganization of Community Mental Health that was in process at the time of adoption. New personnel approved with the 2011 and 2012 budgets include primarily grant funded positions. The graphs that follow show the increase in total full time equivalents in the County for 2008 - 2012 added/subtracted through the budget process and the total number of full time equivalents for 2008 – 2012:

Positions Added by Function 2008-2012



Ottawa County Full Time Equivalents



The 2012 budget process has resulted in a decrease of 6.05 full time equivalents overall from the 2011 adopted budget. Full time equivalents in the Mental Health department show the largest increase – 4 full time equivalents from the 2011 adopted budget. Mental Health is in an ongoing reorganization process and is adjusting staff as appropriate when funds are available. Michigan Works! reflects the elimination of nearly 6 full time equivalents in their 2012 budget due to deteriorating funding (mostly due to the end of federal stimulus dollars). Some of these positions may be reinstated if funding materializes. Positions budgeted in the General Fund are budgeted with a net reduction of 2.125 full time equivalents in 2012 (this does not include positions moved to a different fund but retaining the same funding source).

Equipment/Technology Needs: Although the County has been conservative with personnel additions, it has taken steps to help departments complete their work more efficiently. In many cases, the County, through the implementation and use of technology, has delayed or eliminated the hiring of additional staff. The County continues to look for opportunities to use existing technology to meet operational needs, improve efficiency and maintain a viable technical capability.

Infrastructure

With the completion of the 2010/11 network upgrades, the County has completed a main network design goal– all switches/routers at the County’s major facilities connect to the network backbone at gigabit speeds. Also, as part of the phone system upgrade, all of the County’s

network backbone hardware has been upgraded. Additional capabilities of the phone system and other infrastructure enhancements are either complete or are expected to be complete before year end:

- Geographical Redundancy (Telecommunications)
- Call Center, Voice Recording and Unified Messaging (Telecommunications)
- Wireless access improvements including managed wireless access at six County facilities(Telecommunications)
- OnBase (ECM) Servers were replaced with a combination of virtual and physical servers
- Additional virtual servers were created to support upgrades to the Avatar System and its test environment, as well as production and test environments for the MICA system.

Enterprise Resource Planning System (ERP)

The County's strategic plan directed staff to review the ERP system for organizational efficiency. For the last year, the EFP committee has been studying the financial software for possible replacement to manage an organization's resources, integrating most management functions including accounting and finance, purchasing, human resources and more. The new system will address the following goals:

- 1) Deliver a fully functional ERP solution that automates and standardizes Financial and Human Resource functions across the organization.
- 2) Reduce operating costs through streamlining of best practice processes and workflow.
- 3) Facilitate day-to-day management through real time capabilities.
- 4) Support organizational strategic planning and decision making through reporting tools.
- 5) Reduce redundant data entry and processing tools.
- 6) Improve internal and external customer service and satisfaction
- 7) Reduce future staffing requirements

On September 27, 2011, the County board voted to approve the \$1.2 million contract with Tyler Technologies, Inc. for the implementation of the Munis ERP system. An additional \$400,000 has been/will be spent on consultants, temporary staff replacements and hardware. Implementation is expected to be complete in 18 to 24 months. Funding for the project is included in the 2012 budget.

County Website

The County strategic plan includes continued improvement to the County website. Since January, 2011 the following online applications have been added to the County web site:

- Three Year Dog Licenses
- Spring Lake Village Online Payments (the County now provides hosting services for three municipalities)
- Community Alerts for Blackberry Devices
- Career Resource Management
- Digital Paystub
- Veterinarian Dog Licensing

- Alcohol Server Training Registration
- Civil Infractions Payment
- Pawnshop Inventory Tool

The County also collaborated with ImageSoft, the County’s imaging software vendor, to enhance website services in the County Clerk’s office with the development of TrueCertify software. TrueCertify allows courts and other government agencies to authenticate and deliver certified documents electronically via the Web; the County is the first to adopt the TrueCertify technology. The County will benefit from cost saving and process efficiencies, while the citizens of the County will enjoy improved service with the added convenience of receiving certified documents through e-mail.

MICA

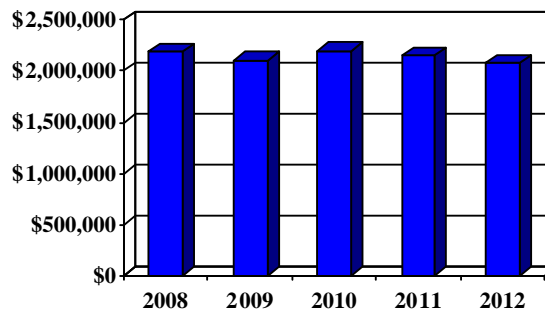
Ongoing process reviews within the justice area which includes all courts, prosecuting attorney and Sheriff’s department; continue as part of the requirements gathering and development effort to upgrade the County’s Justice System. This effort, referred to as Many Integrated County Applications (MICA), involves the development of solutions using existing capabilities as well as new development to tie disparate data sources together with functionality needed to support the operations of our justice departments. A Payroll Hours Entry application was developed as a result of this effort and is currently used by 20% of County employees, and a Judge’s Calendar application is in testing.

Operating System Upgrade

During 2011 and 2012, new desktop systems are being deployed with Windows 7 and Microsoft Office 2010. This is the first change in desktop standards in eight years. By the end of 2012, the replacement of Office 2003 will be significantly complete. Since January 1, 2011 the IT Department has installed 550 new computer and related devices. Funds for the replacement are included in the 2012 budget.

In addition to the initiatives above, the 2012 Budget includes approximately \$2.1 million for other equipment and technology needs. The following graph shows the dollar amount of equipment added each year from 2008 to 2012 during the budget process:

History of Approved Equipment



BUDGET SUMMARY

The 2012 budget reflects the on-going implementation and refinement of the action plans addressed in the Ottawa County Strategic Plan. The fluctuations between the 2011 amended and 2012 budgets are the result of the previous discussion. A comparison of the 2011 amended and 2012 budgets follows.

Comparison of Revenues for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Permanent Fund - Primary Government

<u>Source</u>	<u>2011 Amended Budget</u>	<u>2011 Percent of Total</u>	<u>2012 Proposed Budget</u>	<u>2012 Percent of Total</u>	<u>Percent Increase (Decrease)</u>
Taxes	\$ 41,347,625	25.9%	\$ 40,702,722	28.2%	-1.6%
Intergovernmental Revenue	78,203,388	48.9%	66,356,711	45.9%	-15.1%
Charges for Services	13,627,528	8.5%	14,532,630	10.1%	6.6%
Fines and Forfeits	1,062,000	0.7%	1,066,600	0.7%	0.4%
Interest on Investments	768,557	0.5%	307,832	0.2%	-59.9%
Rental Income	6,018,254	3.8%	5,560,775	3.8%	-7.6%
Licenses and Permits	939,511	0.6%	825,676	0.6%	-12.1%
Other Revenue	2,119,977	1.3%	1,544,620	1.1%	-27.1%
Operating Transfers In	16,015,023	10.0%	12,467,747	8.6%	-22.1%
Fund Balance					
Use/(Contribution)	(304,767)	-0.2%	1,170,033	0.8%	-483.9%
Total Revenues	\$ 159,797,096	100.0%	\$ 144,535,346	100.0%	-9.6%

Taxes serve as the primary revenue source for the General Fund, E-911, and Parks and Recreation Fund. The 2012 tax revenue budget includes levies for the following purposes:

	<u>Millage for 2012 Budget</u>
General Operations	3.6000
E-911	.4400
Parks and Recreation	<u>.3165</u>
	4.3572

As discussed earlier, the County is choosing to levy 3.6 mills rather than its maximum allowable. Consequently, the decrease in revenue is due completely to the decrease in taxable value. The County is estimating a decline in taxable value of 1.0 percent in 2012. However, the E-911 and Parks tax revenue are based on the 2011 taxable value which decreased by 2.15%. Consequently, the decline in tax revenue for 2012 is slightly higher than the estimated 1.0% decline in the 2012 taxable value.

Intergovernmental Revenue represents 45.9 percent of the Governmental funds revenue budget and is decreasing. Major fluctuations by fund/area follow.

<u>Fund</u>	<u>Change over 2011</u>
General Fund	(\$2,635,000)
Parks and Recreation	(\$1,307,000)
Public Health	(\$1,200,000)
Mental Health	\$1,062,000
Sheriff 9/30 Grant Programs	(\$403,000)
Grant Programs - Pass Thru	(\$978,000)
Workforce Investment Act (WIA) Funds/ Community Action Agency/Weatherization	(\$6,228,000)
	<u>(\$11,689,000)</u>

2011 is the first year of Revenue Sharing reinstatement. The State's fiscal year is 9/30, but the County's is 12/31. The County will accrue half of the payments of the State's 2012 estimated payments into the County's 2011 fiscal year. Essentially, 2011 Revenue Sharing represents one and one half years of payments, so the 2012 budget is \$2.6 million lower. Intergovernmental revenue in the Parks and Recreation fund also varies significantly depending on grants. The budgets reflect the following major grants:

<u>Project</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
Holland Country Club Restoration	\$647,000	\$0
Olive Shores Improvement	\$365,000	\$0
Grand River Ravines	\$595,000	\$0
Ottawa Beach Waterfront Walkway	\$0	\$300,000
Total	<u>\$1,607,000</u>	<u>\$300,000</u>

Public Health intergovernmental revenue is decreasing \$1.2 million. 2011 includes a \$871,000 Medicaid cost settlement amount for 2004 through 2007 that has been finalized. In addition, State funding reductions and grant expirations have resulted in an additional reduction of \$294,000. For Mental Health, the entire increase can be attributed to increases in Medicaid, primarily due to client counts. Sheriff 9/30 Grants fund is decreasing because the County received some one time equipment grants totaling \$371,000. The Grant Programs-Pass Thru fund budget for 2011 includes \$978,000 for the completion of a federally funded energy efficiency grant.

Workforce Investment Act (WIA) as well as the Community Action Agency (2870) and Weatherization (2890) programs reflect a decrease (\$6.2 million) primarily due to the anticipated end of federal stimulus dollars and tenuous nature of funding for these programs. Some funding may be carried over from 2011 to 2012, but in observance with the County's budgeting philosophy, nothing is budgeted in these funds until formal grant notification is received.

Charges for Services revenue, at 10.1 percent of total revenue, is increasing 6.6 percent. The main area of increase is in the General Fund. Specifically, charges to departments for indirect administrative costs are increasing \$1.6 million. 2012 indirect administrative costs are based on 2010 activity. 2010 was the first full year of occupancy at the new Grand Haven Courthouse. The previous facility was fully depreciated, so facilities charges for the departments that occupy the building (mainly the Courts) increased significantly. The new facility is also

significantly larger, resulting in greater operational charges as well. However, caseloads are down primarily in the District Court, decreasing revenue by \$215,000.

Interest on Investments reflects a decrease of \$461,000 or nearly 60 percent. The decrease is due to a combination of low return rates on allowable investments and the lower cash balances of the County discussed earlier. Specifically, some of the County’s long term investments are coming due, and the investment vehicles available now have low interest rates.

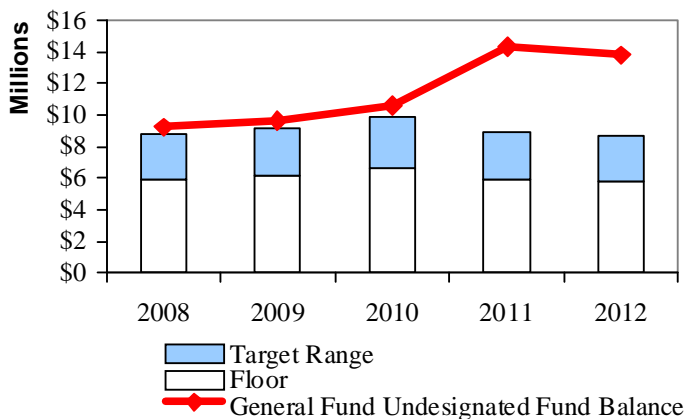
Licenses and Permits revenue is decreasing because the County instituted a new 3 year dog license in late 2010. This change is resulting in a one year increase (primarily seen in 2011) followed by two years of substantially lower revenue.

Other Revenue is decreasing primarily in the Parks and Recreation fund. 2011 includes \$500,000 in anticipated donation revenue for the Holland Harbor Access Project.

Operating Transfers In revenue is decreasing in the DB/DC Conversion fund as the Board approved \$4.3 million in transfers from various funds to the DB/DC Conversion fund. However, beginning in 2012, the General Fund will receive \$500,000 in operating transfers from the Ottawa County Insurance Authority (blended component unit) and \$625,000 from the Delinquent Tax Revolving Fund for operations. In 2011, the General Fund did not receive transfers from these funds.

Fund Balance usage is increasing for several reasons. The General Fund anticipates good results in 2011 due to the one time increase in revenue sharing funds and assorted expenditure variances. The 2012 budget includes unassigned fund balance use of \$537,000 and committed fund balance use of \$815,000. In 2011, the Parks and Recreation fund is budgeted to use \$1.9 million of fund balance in connection with land purchases and capital improvements, but lower capital improvement plans have resulted in a fund balance contribution of \$263,000 for 2012. Fund balance usage of \$579,000 is budgeted in 2011 in the Landfill Clean-up fund for the completion of the upgrade to the clean-up project. The 2012 usage of \$278,000 is for operations only. The good news is that the County does not anticipate using significant fund balance in the General Fund in 2011 or 2012.

General Fund Targeted and Actual Undesignated Fund Balance



It is important to note that the unassigned fund balance will be maintained at the level indicated by County’s financial policies (10% - 15% of the actual expenditures of the most recently completed audit). The graph to the left illustrates the County’s compliance with the policy.

Comparison of Expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and Permanent Fund - Primary Government

Use	2011 Amended Budget	2011 Percent of Total	2012 Proposed Budget	2012 Percent of Total	Percent Increase (Decrease)
Legislative	\$471,519	0.3%	\$466,020	0.3%	-1.2%
Judicial	14,905,749	9.3%	15,482,424	10.7%	3.9%
General Government	17,035,318	10.7%	16,286,046	11.3%	-4.4%
Public Safety	29,886,588	18.7%	29,750,219	20.6%	-0.5%
Public Works	1,655,351	1.0%	1,542,878	1.1%	-6.8%
Health & Welfare	68,389,708	42.8%	62,682,390	43.4%	-8.3%
Culture & Recreation	7,623,382	4.8%	3,477,831	2.4%	-54.4%
Community & Economic Development	690,598	0.4%	755,037	0.5%	9.3%
Other	807,548	0.5%	623,474	0.4%	-22.8%
Debt Service	3,145,464	2.0%	2,585,920	1.8%	-17.8%
Operating Transfers Out	15,185,871	9.5%	10,883,107	7.5%	-28.3%
Total Expenditures	\$159,797,096	100.0%	\$144,535,346	100.0%	-9.6%

Judicial expenditures are increasing by 3.9% or \$577,000. As discussed under charges for services revenue, indirect cost charges are increasing for occupants of the Grand Haven Courthouse (mostly judicial functions) due to reflection of the first full year of occupancy. Indirect charges for all judicial functions increased \$944,000. The overall increases were tempered by decreases in grant funding, mainly because funding has not yet been confirmed. Specifically, grant funding for the 9/30 Judicial Grants fund is down \$170,000, and various grants in the General Fund are down \$109,000. In addition, caseload is down significantly in the District Court; in fact, one clerical position has been eliminated. Other associated costs are lower or have not experienced the increases normally seen from year to year.

General Government expenditures are decreasing 4.4 percent. The 2011 budget includes \$993,000 million for the one time Energy Efficiency Community Development Block Grant (EECBG) discussed under intergovernmental revenue. The remaining budget for the grant to be spent in 2012 is \$30,000. As mentioned under “balancing the budget,” the Treasurer’s office has shifted personnel to the Delinquent Tax Revolving Fund, saving \$81,000 in the General Fund. In addition, staff reductions in MSU Extension reduced expenditures by \$67,000. However, costs for MSU Extension’s consultants increased \$104,000 due to State reduction at MSU Extension. Building and Grounds costs are increasing \$274,000 in total, \$157,000 due to higher utility costs and \$145,000 for two roofing projects.

Public Safety expenditures, representing 20.6 percent of total expenditures, are essentially staying steady. One Sentence Work Abatement Officer (SWAP) position was eliminated in the Jail. As discussed previously, the reduction for vacancies was increased considerably in the 2012 budget, and Public Safety functions reflect approximately \$110,000 more of the additional vacancies. However, indirect cost charges are increasing over \$190,000 in the General Fund due to changes in allocation bases and liability insurance costs are

increasing. The Sheriff 9/30 Grant Fund is \$403,000 less due to fluctuations in grant awards. Last, the payment to the Ottawa County Central Dispatch Authority, which is based on the tax levy associated with the function, is \$103,000 less due to declining taxable value. The remaining change is due to normal, inflationary increases.

Public Works expenditures are decreasing by 6.8 percent due to the completion of the recapping project at the landfill. The project began in 2005 and the County has paid over \$2.5 million to date, and the Ottawa County, Michigan Insurance Authority has paid an additional \$1.8 million. The project was the result of a lawsuit filed by the State of Michigan against the County.

Health and Welfare expenditures, representing 43.4 percent of total expenditures is decreasing by 8.3 percent. Expenditures for the Health fund are \$401,000 lower in total due to one time grant expiration or tenuous grant funding. As discussed previously under intergovernmental revenue, Michigan Works!/Community Action Agency programs are decreasing by \$6.2 million for reasons discussed under intergovernmental revenue. Conversely, the Mental Health budget is increasing by \$829,000 or 2.3%. Significantly more will be spent on developmentally disabled client care.

Culture and Recreation expenditures are recorded in the Parks and Recreation Fund (2081) and will vary depending on the land acquisition and capital improvement endeavors. The 2011 capital outlay budget is \$5.6 million which includes \$2.1 million for land purchases, \$730,000 for the Olive Shores improvement project, \$746,000 for the Holland Country Club restoration, and various other, smaller projects. The 2012 capital outlay budget is \$1.1 million and includes just \$200,000 for land purchases, \$600,000 for the Ottawa Beach Board Walk project and \$266,000 for other various projects.

Debt Service expenditures are decreasing because the last payment on Probate Court/Jail bond issue will be made in 2011.

Operating Transfers Out are decreasing for the same reasons discussed under operating transfers in. The amount is slightly different due to funds having different year ends and the exclusion of proprietary funds on this schedule.

CONCLUSION

Ottawa County's vision is *to be the location of choice for living, working, and recreation*. The mission states that *the County is committed to excellence and the delivery of cost-effective public services*. To accomplish the vision and mission of the County, long term strategies and financial planning have been implemented for several years.

Ottawa County, through its Strategic Plan and financing tools, has placed itself at the forefront by creating long-term strategies to address space needs, provide for equipment replacement, resolve insurance issues, meet human resource needs, fund statutory mandates, and provide public service and quality of life for our citizens.

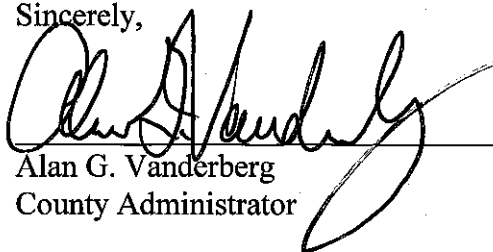
With financial forecasting and the creation of long-term financing tools, the County has positively impacted future financial decisions and the County's financial stability. These tools permit the County to reduce taxes to County residents, maintain the County's bond rating, and control costs to departments. Finances continue to be carefully balanced in order to maintain or improve the outstanding bond ratings that save significant taxpayer dollars when the County issues debt or when townships use the County bond ratings for water and sewer system bonds.

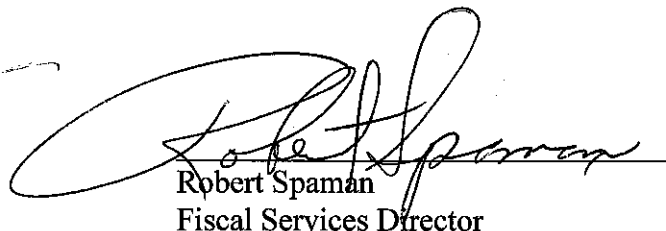
The County is projecting operational deficits over the next five years as a result of the declining tax revenue, possible reductions in State Revenue Sharing, and the increasing cost for employee benefits. Ottawa County also remains one of the fastest growing counties in Michigan which increases the need for services to the public, especially during economic downturns. With the increase in service requirements and the need to control expenditures, it is essential that the County keep pace with technology in order to improve efficiency and to deliver quality services to the public in a cost effective manner.

The 2012 budget continued addressing the projected operational deficits with a balanced approach of increasing revenues, reducing expenditures, and using one time dollars. The budget reflects the implementation of the County's strategic plan, long-range strategies, and an array of tools in balancing the budget. The budget continues to emphasize responsibility, restraint, and reinforcement of the County vision and mission.

The County has continued to control expenditures through long range planning to ensure the fiscal stability of the County. With Ottawa County's fiscal restraint and long-term planning, the County will continue to maintain its financial strength and tradition of providing exemplary services to the public.

Sincerely,


Alan G. Vanderberg
County Administrator


Robert Spaman
Fiscal Services Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Ottawa County for its annual budget for the fiscal year ended December 31, 2011. This was the sixteenth year that the County has submitted and received this prestigious award.

In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communications medium.

The award is granted for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ottawa County
Michigan**

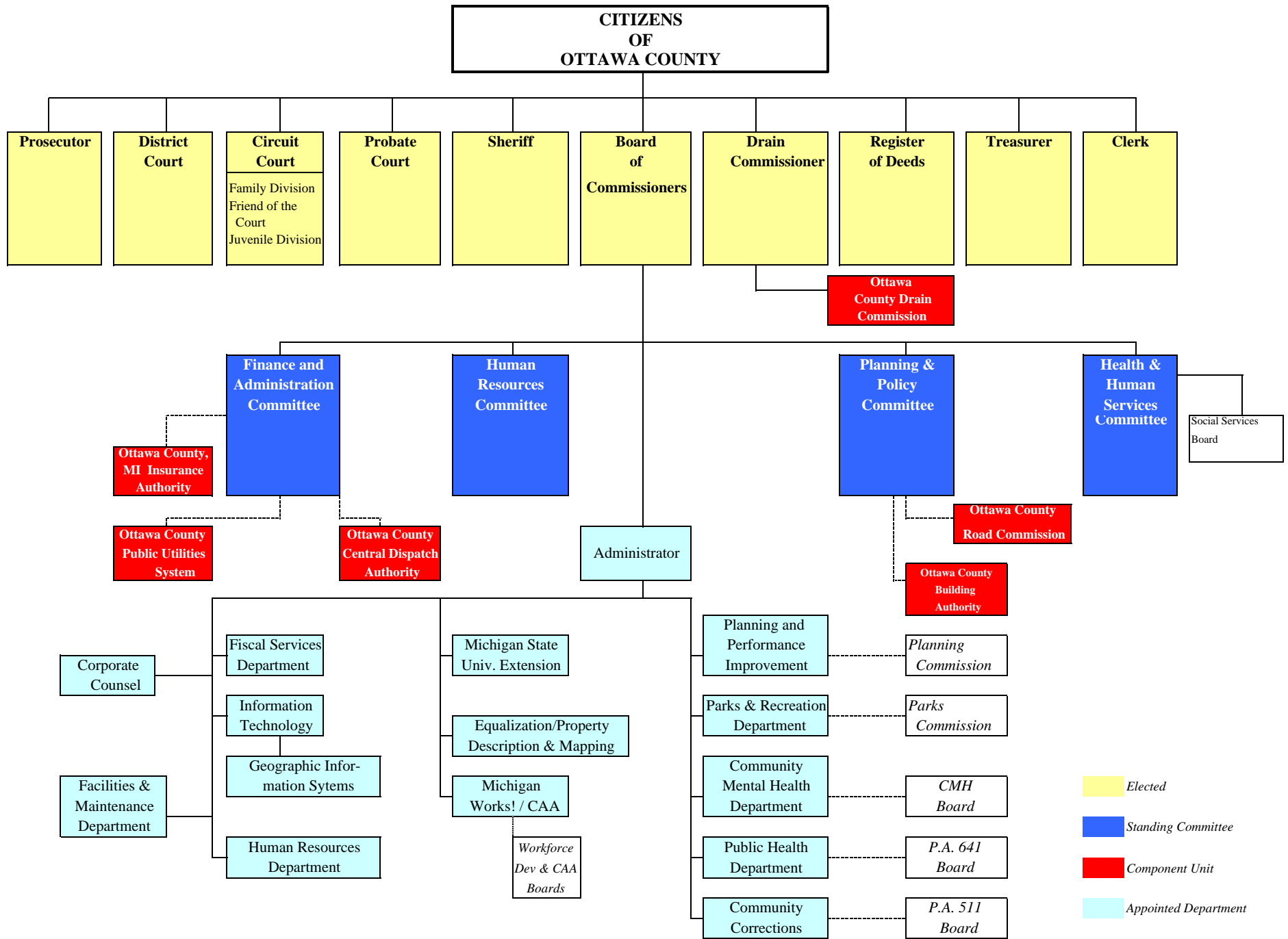
For the Fiscal Year Beginning

January 1, 2011

President

Executive Director

2012 ORGANIZATIONAL CHART



- Elected
- Standing Committee
- Component Unit
- Appointed Department

User's Reference Guide

Overview

The User's Reference Guide provides assistance in using the County of Ottawa 2012 Budget document. Its primary goal is to enhance the readability of the budget document and to increase its effectiveness as a communication device between the county and its citizens. In this section, commonly asked questions are answered under a variety of headings including:

<u>Guide to the Document</u>	<u>Page</u>
- What information is contained in each section?	33 - 34
- What types of funds are represented in the document?	35 - 36
- How do funds and functions relate? Where can I find a particular program?	37 - 39
- What is involved in adopting the annual budget? What financial policies guide the budget process?	39 - 42
<u>Property Taxes and Mill Levies</u>	
- What is the County mill levy, and what effect has legislation had on it?	43
- How does the 2012 levy compare to previous years?	44
- How are property taxes calculated?	44
- How does the Ottawa County levy compare with other counties?	45
<u>Services Provided</u>	
- What new positions are included in the 2012 Budget?	45
- What functions do County employees perform?	46
- What does my tax dollar pay for?	47
<u>Financial Outlook</u>	
- What does the future hold for Ottawa County?	47 - 52
<u>Strategic Planning</u>	
- To what extent has the county focused attention on long-term planning, both financial and programmatic?	53 - 74

Information Contained In Budget Document

Summary Information

The summary information section contains the following:

- Budget summary of all governmental funds by fund type.
- Summaries by fund of prior year actual, current year estimated, and the 2012 budgeted amounts for revenues and expenditures (by revenue/expenditure type) for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent funds. (These schedules are required under Public Act 621, Public Acts of Michigan).
- Budget Summaries by fund of the projected 2011 ending fund balance, 2012 budgeted revenues/other financing sources, 2012 budgeted expenses/other financing uses, and the projected 2012 ending fund balance for enterprise and internal service funds. Under Public Act 621, these funds are non-budgeted funds; accordingly, their budgets are presented in summary form only.
- Budget statements for discretely presented component units of the County: Ottawa County Road Commission, Ottawa County Public Utilities System, Ottawa County Drain Commission, and the Ottawa County Central Dispatch Authority.

Revenue Sources

The revenue sources section contains descriptions of the major revenue sources of the county. Following these descriptions are graphical illustrations of trends in select county revenue sources.

General Fund

The largest portion of the budget book is dedicated to the detail of the General Fund. The detail sections of the budget book include a variety of information. Most departments start with a function statement which describes the activities carried out by the department. Following the function statement are the department goals and objectives. The performance and activity measures follow; some of these speak to quality and efficiency, others to activity level. Both are important measures because performance measures identify areas for needed improvement and activity measures identify concerns for the allocation of future resources. Activity measures show, for example, which departments are likely to need additional personnel and equipment in the future. If a department has full-time equivalents assigned to it, a position and salary schedule is included which details the employee classifications, full-time equivalency, and the salary calculations included in the 2012 budget.

The Board of Commissioners adopts the budget by line item which is the legal level of control. The budget detail for all funds provides a history of revenue and expenditure

information. Actual revenues and expenditures are included for 2008, 2009, and 2010. Projected revenues and expenditures are included for 2011. Finally, the 2012 Adopted budget is the last column provided in the detail information. For all other funds required under Public Act 621, budget information is displayed by revenue and expenditure classification totals. In prior budget documents, detail by line item, by department was reported for all funds. In an effort to reduce the size of the document and enhance readability, classification totals are reported for all funds. **The legal level of control, however, has not changed for these funds but remains at line item level.**

Special Revenue, Debt Service, Capital Projects, and Permanent Funds

Information included for these funds is similar to information reported for the General Fund. However, revenues and expenditures are recorded by classification totals by fund for most funds.

Appendix

The appendix section contains six sections:

Section I: Resolution approving the 2012 budget

Section II: Summary of the 2012 budget by individual fund for all governmental fund types

Section III: Financial projections for the Financing Tools funds

Section IV: History of positions in the County including 2010, 2011, and budgeted 2012

Section V: General information about Ottawa County

Section VI: Financial Policies of the County

Section VII: Glossary of budget and finance terms to assist the reader through the more technical areas of the document

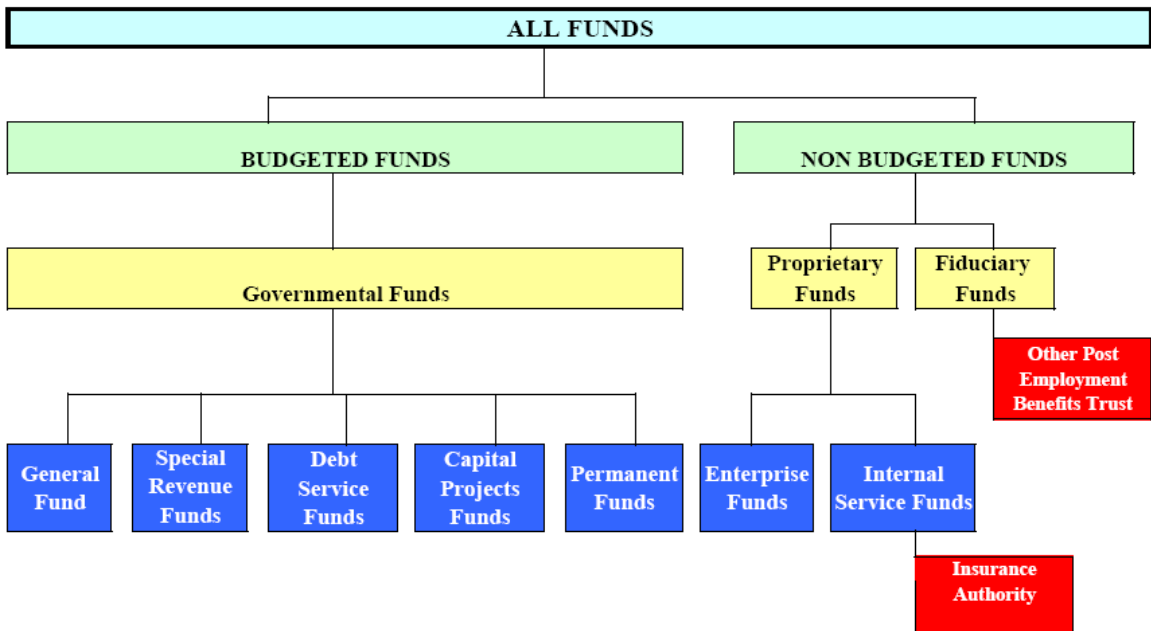
An Index is provided at the very end of the document.

Ottawa County Fund Structure

Ottawa County maintains its fund structure in accordance with the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan. The County is required to use a modified accrual basis of accounting for governmental fund types, and accrual accounting for proprietary fund types. Under the modified accrual basis of accounting, amounts are recognized as revenues when earned, only so long as they are collectible within the current period or soon enough afterwards to be used to pay liabilities of the current period. Expenditures are recognized only when payment is due. The emphasis here is on near-term inflows and outflows. Under accrual accounting, revenues and expenditures are recognized as soon as they are earned or incurred, regardless of the timing of the related cash flows.

Budget Basis

Under Public Act 621, the County is only required to budget for the General Fund and Special Revenue funds. The County chooses to formally adopt budgets for all governmental funds. Public Act 621 also requires Michigan municipalities to budget under the same basis required for financial reporting. Accordingly, the County budgets governmental fund types under a modified accrual basis.



Although proprietary funds are not formally adopted, summary information is provided based on a full accrual basis (see summary information section). The Comprehensive Annual Financial Report includes fiduciary fund types in addition to those previously mentioned. However, fiduciary fund types have only asset and liability accounts. Since the County budgets for revenues and expenditures, no budgetary information is presented for the fiduciary funds.

Governmental Funds:

The County has four major funds. The General Fund is always a major fund. In addition, funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of the total for governmental funds and at least 5 percent of the total for governmental funds and enterprise funds combined are considered major funds. A municipality may also designate a fund as major even if it does not meet the size criteria. In addition to the General Fund, Parks and Recreation, Health, and the Mental Health funds, all special revenues funds, are major funds of the County.

General Fund - The General Fund is used to account for all revenues and expenditures applicable to general operations of the county except for those required or determined to be more appropriately accounted for in another fund. Revenues are derived primarily from property tax and intergovernmental revenues.

Special Revenue Funds - Special Revenue Funds are used to account for revenue from specific revenue sources (other than expendable trusts or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

Debt Services Funds - Debt Service Funds are used to account for the financing of principal and interest payments on long-term debt.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

Permanent Funds - Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the programs.

Proprietary Funds:

Enterprise Funds – Enterprise funds are established to account for business-type activities provided to users outside of the Agency. Enterprise funds are designed to cover the costs of the services provided through the fees charged.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies for the governmental unit, or to other governmental units, on a cost-reimbursement basis. The County has several Internal Services Funds.

The matrix below provides a clearer understanding of how the funds and the government functions relate.

County of Ottawa
Cross Reference Chart by Function and Fund Type

Function	General Fund (Major Fund)	Major Special Revenue Funds	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Proprietary Funds	Component Units
	Page Number							
Legislative:	145							
Judicial:	148							
Circuit Court	149							
District Court	152							
Probate Court	156							
Juvenile Services	159							
Friend of the Court/ Child Support Enforcement			256					
Community Corrections			314					
General Government:	165							
Fiscal Services	169							
Corporate Counsel	172							
Clerk/Elections	166/174							
Administrator	177							
Equalization	180							
Human Resources	183							
Prosecutor:								
Prosecution	187							
Crime Victim's Rights			297					
Stabilization			296					
Information Technology							125	
Self-Insurance							125	
Telecommunications							125	
Equipment Pool							125	
Register of Deeds	190		295					
Treasurer	193							
Delinquent Tax Revolving							125	
Revenue Sharing Reserve			316					
MSU Extension	196							
GIS	199							
Facilities and Maintenance	202							
Drain Commission	204							
Public Safety:	207							
Sheriff:								
Road Patrol	208		301					

County of Ottawa
Cross Reference Chart by Function and Fund Type

Function	General Fund (Major Fund)	Major Special Revenue Funds	Non-Major Special Revenue Funds	Non-Major Debt Service Funds	Non-Major Capital Projects Funds	Non-Major Permanent Funds	Proprietary Funds	Component Units
Page Number								
Public Safety								
(continued):	207							
Investigations	208							
Administration	208							
Records	208							
Drug Enforcement	212							
Community Policing	214		300					
Jail/Corrections	219							
Marine Safety	217							
Emergency Services	221							
Animal Control	225							
Dispatch/911	216							126
Public Works:								
Solid Waste Planning			285/286					
Water, Sewer, & Drainage								126
Roads								126
Health & Welfare:								
Health Services		260						
Mental Health		277						
Job Training			303					
Juvenile Detention/Foster Care			320					
Substance Abuse	231							
Department of Human Services	319							
Department of Veteran's Affairs	233							
Culture & Recreation								
Parks		252						
Community & Economic Development								
Planning	237							
Debt Service								
Building Authority Bonds				328				
Water and Sewer Bonds								126/333
Capital Construction								
Public Improvement			292/293					
Capital Projects					334			
Other:								
Cemetery Trust						342		

The Budget Process

The County adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act which mandates an annual budget process and an annual appropriation act to implement the budget. Under State of Michigan law, the county must have a balanced budget in that revenues and fund balance will accommodate expenditures.

The County's general fund and all non-grant funds have a fiscal year end of 12/31. In an effort to simplify grant reporting, the County also maintains grant funds with 3/31, 6/30, and 9/30 fiscal year ends. However, all funds go through the budget process together.

Budgets for the succeeding fiscal year are presented to the County Administrator for review each year in late June. During July and August, the Fiscal Services Director and Administrator meet with the various department heads and elected officials submitting budgets to discuss the content and revenue/expenditure levels contained in their budgets. The Administrator submits a balanced budget to the Finance Committee of the County Board of Commissioners in September. Elected officials also have the opportunity to meet with the Board of Commissioners to appeal any decision. After the last Board meeting in September or the first Board meeting in October, a public notice is placed in the newspapers informing citizens of the upcoming budget hearing and adoption. At this point, a summary copy of the budget is available to citizens. A public hearing is held in October to provide any County resident the opportunity to discuss the budget with the Board and is required under State of Michigan law. The Finance Committee then makes a budget recommendation to the County Board of Commissioners in October. The budget, and an appropriation ordinance implementing it, is then adopted at the last meeting in October. A separate budget report is then made available to the public. The schedule below details the annual budget process by date and activity.

Amending the Budget

Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations in excess of \$50,000, involving multiple funds, or any amendment resulting in a net change to revenues or expenditures are presented to the Board for action. Transfers that are \$50,000 or less, within a single fund, and do not result in a net change to revenues or expenditures may be approved by the County Administrator and Fiscal Services Director. Budget adjustments will not be made after a fund's fiscal year end except where permitted by grant agreements. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.

County of Ottawa 2012 Budget Calendar

March 1, 2011	Equipment and Personnel Request Forms sent to department heads.
March 31, 2011	Department requests for 2012 equipment requests should all be submitted through the equipment requisition process Personnel requests for 2012 should be submitted to Fiscal Services
April 1, 2011	Performance Measures sent to department heads for updating
April 30, 2011	Performance Measures returned to Fiscal Services Department
May 9, 2011	2012 Budget information session to be held in conjunction with the management meeting. (Packets to be distributed May 16)
May 10, 2011	Finance Committee approves the Resolutions of Intent to Increase Millage Rate. <i>The County operating levy under consideration is for the 2011 levy and 2011 budget year. The 911 and Parks levies under consideration are for the 2011 levy and the 2012 budget year</i> Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rate and sets the date for public hearing (if necessary).
May 16, 2011	Budget packets distributed to departments.
May 16, 2011- June 10, 2011	Fiscal Services Department available to provide any needed assistance in completing budget documents
May 17, 2011	Finance Committee approves the Resolutions to Approve the Millage Rate and forwards them to the Board
May 18, 2011	Deadline for the publication of the public hearing notice on the 2011 tax levy (if necessary)
May 24, 2011	Board holds public hearing (if necessary) and approves the 2011 millage rates
June 10, 2011	Departments submit completed budget requests and narratives to the Fiscal Services Department.
June 10, 2011 - July 31, 2011	Fiscal Services Department summarizes budgets and prepares documents for Administrative review.

July 18, 2011 - August 12, 2011	Administration meets with Department Heads in preparation of a proposed budget.
August 9, 2011	Preliminary General Fund budget presented at Board Work Session and discussion of balancing methods
August 23, 2011	Board Work session to discuss balancing options for the 2012 General Fund budget (if necessary)
September 13, 2011	Board Work session on the 2012 General Fund budget and balancing recommendations proposed by Administration (if necessary)
September 20, 2011	Finance Committee final review of the total 2012 budget and approval of the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax.; approval of the Salary and Fringe Benefits Adjustments. Deadline for publication of the public hearing notice on the 2012 Community Mental Health budget
September 26, 2011	Community Mental Health board holds the public hearing for the Mental Health budget and adopts the budget
September 27, 2011	Board approves the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax, and approves the Salary and Fringe Benefit Adjustments. Board sets the date for the public hearing on the County Budget for October 11, 2011 Board receives final overview of 2012 budget
October 5, 2011	Deadline for the publication of the public hearing notice on the 2012 budget
October 11, 2011	Board holds the public hearing on the budget and receives the formal Budget Presentation.
October 18, 2011	Finance Committee reviews Resolution to Approve 2012 County Budget, Insurance Authority Budget and the Apportionment Report
October 25, 2011	Board adopts the 2012 County Budget, the Insurance Authority Budget and the Apportionment Report

County of Ottawa Budget Related Financial Policies

All of the County's financial policies are included in the appendix of this document. Policies that impact the annual budget process are reflected in the table that follows:

Policy	Principle	Effect on Budget
Revenue and Expenditure	Levy less tax than the legal maximum	3.6 mills is budgeted out of 4.265 mills - \$6.2 million
	Funding of long-term liabilities	2012 budget includes the full annual required contribution for other post employment benefits and pension benefits
	Use of technology to lower costs	2012 budget includes funds for the expansion of services available on the County Web page
Operating Budget Policy	Contingency should be budgeted at not less than .5% and not more than 2% of the General Fund's expenditures for the most recently completed audit	The 2012 budget includes \$470,454 for contingencies which is .8% of 2010 audited General Fund expenditures
	Balancing the budget	No fund shows a deficit in 2012
	Budget Basis	2012 governmental funds are budgeted on a modified accrual basis, and proprietary funds are budgeted on a full accrual basis
	Budget Calendar	The 2012 budget process adhered to the budget calendar
Performance Measurement Policy	Performance measures will be incorporated into the annual budget process	Major departments include performance measures with their presentation
Accounting, Auditing and Financial Reporting	Financial reports will be furnished to the Board of Commissioners to aid them in assessing the financial condition of the County	The 2012 budget presentation (and document) include 5 year projections for the General fund
Capital Asset Policy	Capital Assets are budgeted out of the Equipment Pool and included in the budget approved by the Board of Commissioners	The 2012 budget includes equipment requests of \$2.1 million out of the Equipment Pool
Debt Management Policy	Debt will not be issued to finance current, on-going operations	The 2012 revenue sources budget includes no debt for operations

The County Millage Levy

The citizens of Ottawa County enjoy one of the lowest county millage levies in the State of Michigan. The allocated millage for county operations is 4.44 mills. In 1989, the citizens voted to approve a .5 mill levy for the operation of the E-911 Central Dispatch operation; and in 1996, a .33 mill levy was approved for Park Development, Expansion, and Maintenance, and was renewed for an additional 10 years in August of 2006.

All of these levies are affected by two legislative acts. In 1978, the Tax Limitation Amendment (also known as the Headlee Rollback) was passed. This legislation requires that the maximum authorized tax rate in a jurisdiction must be rolled back if the total value of existing taxable property in a local jurisdiction increases faster than the U.S. Consumer Price Index. The result of this legislation is a reduction in the County operating levy from 4.44 mills to 4.2650 mills; this represents decreased revenue of approximately \$1.65 million. The Board of Commissioners opted to reduce the levy further to 3.600 mills. This resulted in an additional \$6.3 *million* decrease in revenue for operating purposes. In addition, the Headlee Rollback legislation also resulted in a reduction in the levy for E-911 Central Dispatch from .5 mills to .4400 mills; this represents decreased revenue of approximately \$564,000. The Parks levy was also reduced slightly by Headlee from .33 mills to .3165 mills - a decrease of just over \$127,000.

Truth in Taxation (Act 5 of 1982) holds that any increase in the total value of existing taxable property in a taxing unit must be offset by a corresponding decrease in the tax rate actually levied so that the tax yield does not increase from one year to the next. This rollback can be reversed if the taxing unit holds a public hearing (notice of which must be made public 6 days in advance of the hearing), and the governing body votes to reverse this rollback. The Ottawa County Board of Commissioners holds a public hearing in May of each year to meet the requirements of this legislation if the reversal of a rollback is required.

History of Ottawa County Tax Levies

The table that follows is a ten year history of Ottawa County tax levies. The chart clearly illustrates the effect of the Headlee rollback on county levies.

Tax Levy History

<u>Levy Year</u>	<u>Budget Year (1)</u>	<u>County Operation</u>	<u>E-911</u>	<u>Parks</u>	<u>Total</u>
2003	2004	3.4000	.4429	.3182	4.1611
2004	2005	3.5000	.4419	.3174	4.2593
2005	2006	3.5000	.4411	.3168	4.2579
2006	2007		.4407	.3165	4.2572
2007	2007	3.6000	.4407	.3165	4.3572
2007	2008		.4407	.3165	4.3572
2008	2008	3.6000	.4407	.3165	4.3572
2008	2009		.4407	.3165	4.3572
2009	2009	3.6000	.4407	.3165	4.3572
2009	2010		.4400	.3165	4.3565
2010	2010	3.6000	.4400	.3165	4.3565
2010	2011		.4400	.3165	4.3565
2011	2011	3.6000	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>
2011	2012		.4400	.3165	4.3565
2012	2012	3.6000	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>

(1) Over a three year period, the County operations levy was moved from December to July as a result of State mandates. Consequently, for County operations, the levy will be during the year for which the tax revenue is covering expenditures. For the other two levies, E-911 and Parks, the levy is made in December of the year preceding the budget year.

Calculation of Property Taxes

The table that follows is an illustration of how the County tax is calculated for a residential property owner:

<u>Market Value of Property</u>	<u>Taxable Value*</u>	<u>Operations Tax Levy Rate</u>	<u>Estimated County Tax</u>	<u>E-911 and Parks Tax Levy Rate</u>	<u>Estimated E-911 and Parks Tax</u>	<u>Total County Tax</u>
\$ 75,000	37,500	.0036000	\$135.00	.0007565	\$28.37	\$163.37
\$100,000	50,000	.0036000	\$180.00	.0007565	\$37.83	\$217.83
\$150,000	75,000	.0036000	\$270.00	.0007565	\$56.74	\$326.74
\$200,000	100,000	.0036000	\$360.00	.0007565	\$75.65	\$435.65

* In Michigan, Taxable Value is generally equal to 50% of the market value on primary residences.

Comparison of Tax Levies of Other Michigan Counties

2011 Operating Millage Levies of Neighboring Counties:

Allegan	4.6337
Muskegon	5.6984
Kent	4.2803
Ottawa	3.6000

Counties of Similar Size:

<u>County</u>	<u>2011 Taxable Valuation</u>	<u>Operating Millage Levy</u>
Kalamazoo	\$8,056,645,291	4.6871
Ingham	7,341,744,686	6.3512
Ottawa	10,491,709,804	3.6000
Genesee	9,404,241,075	5.5072
Washtenaw	14,083,128,684	4.5493

Highest 2010 Allocated and Voted Levy:

Baraga	14.64
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Lowest 2010 Allocated and Voted Levy:

Livingston	3.73
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Services Provided

New Positions Approved with the 2012 Budget

Although the positions funded by the General Fund are decreasing overall, certain departments received new positions based on service demands and grant dollars. The table that follows lists all of the approved changes.

County of Ottawa 2012 Approved Position Requests

<u>Department</u>	<u>Description</u>	<u>Personnel Costs</u>
Corporate Counsel	.125 FTE increase for administrative assistant	\$9,204
Drain Commissioner	.75 Secretary	\$36,260
Equalization	Appraiser III	\$72,541
		<u>\$118,005</u>

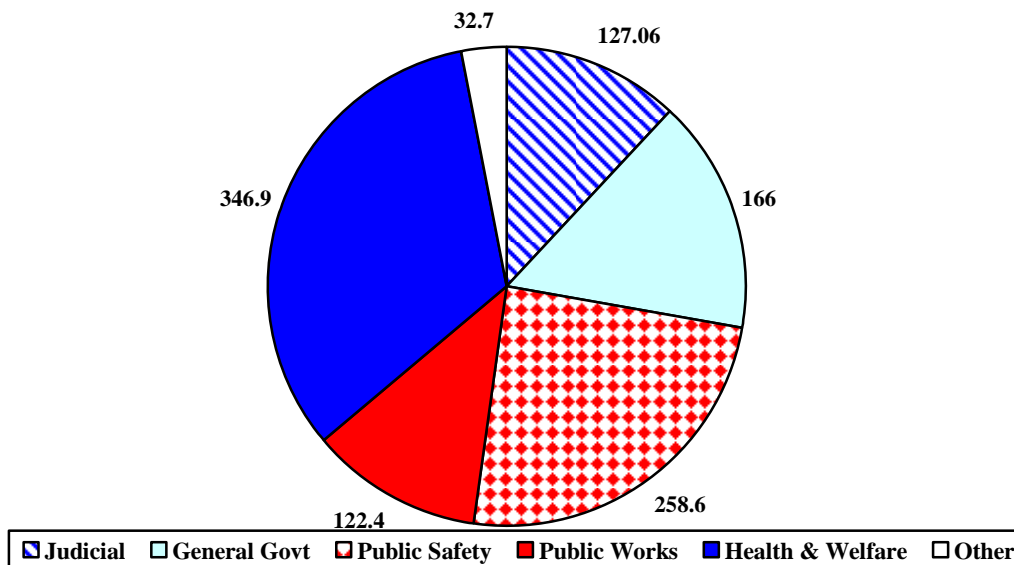
County of Ottawa 2012 Approved Position Requests

Department	Description	Personnel Costs
Temporary (Unbenefitted) Positions		
Equalization	1,000 hours of appraiser time	\$22,088
Sheriff	Sheriff Temporaries - rate increases	\$14,095
Parks & Recreation	Records Processing Clerk II (1,000 hours)	\$12,931
Parks & Recreation	Grounds Attendant - Musketawa Trail (800 hours)	\$8,170
Parks & Recreation	Park Attendant - Riverside Park (100 hours)	\$921
Parks & Recreation	Deputy Reserves	\$900
Parks & Recreation	Maintenance Worker - Hager Park (1,000 hours)	\$11,500
Parks & Recreation	Olive Shores Gatekeepers (2)	\$3,682
Parks & Recreation	Grand River Ravines Gatekeepers (2) (730 hours)	\$6,280
Parks & Recreation	Park Attendant - Olive Shores (680 hours)	\$6,415
Public Health	Contractual RPC - Hearing & Vision	\$8,112
Mental Health	Peer Support Specialist	\$2,201
Mental Health	Mental Health Intern-Bio Stats	\$47,904
Mental Health	Records Processing Clerk II	\$13,282
Register of Deeds	Data Entry Clerk - Manpower	\$32,240
		\$190,721

Personnel by Function

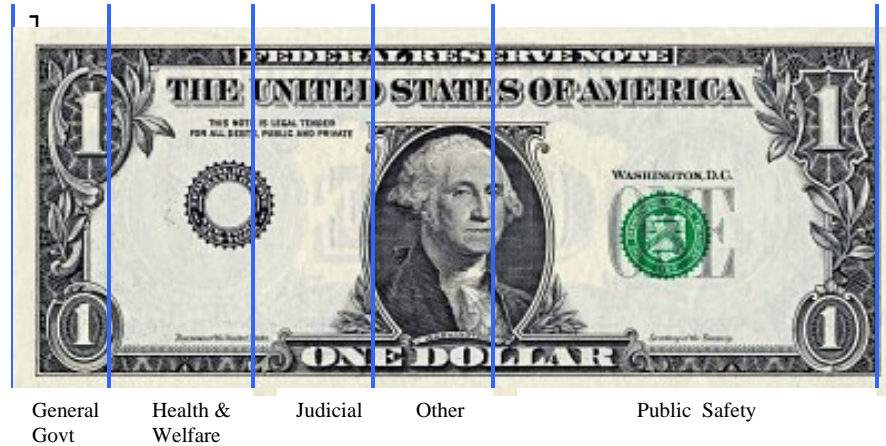
Health and Welfare functions employ the greatest number of employees. Several of these employees are paid by grant funds. The graph that follows includes employees of the County's component units.

Total County Personnel by Function



Services Provided by County Tax Dollar

The preceding graph shows the functions performed by all County staff. However, many of these positions are funded by grant dollars. The graph that follows shows the service areas that are funded by the County tax dollar:



Financial Outlook

General Fund Five Year Budget Projections

Overview

The County of Ottawa Strategic Plan of 1993 promoted multi-year projections as a tool to prioritize immediate and long-range needs to develop a stable financial base. Subsequent strategic plans and updates have confirmed the necessity of this process. Budget projections are useful for planning purposes to give the general direction of County finances based on trends. However, it is important to realize that the figures projected are based on trends and pertinent information known at the time and are not guaranteed funding levels as several factors (e.g. legislation, economy, population, etc.) affect funding. The historical trend of expenditures is a good starting point as most of the County's costs, especially in the General Fund, are ongoing; projections were formulated based on the following assumptions:

Revenues

Property Tax –In the last several months, based on home sale information received by the Equalization Department, home values have continued to decline, but at a slightly slower pace than previously estimated. These factors as well as others discussed in the transmittal letter have been considered in developing the range of projected changes in taxable value over the next five years:

	2012	2013	2014	2015	2016	2017
Taxable Value Assumption	-1.0%	0.0%	1.0%	1.5%	2.0%	2.0%

Intergovernmental Revenue –The major consideration for intergovernmental revenue is the reinstatement of State Revenue Sharing payments. The County’s State Revenue Sharing payments have resumed in 2011. Counties who have been eligible for reinstatement have thus far received it, and the additional counties eligible for reinstatement in 2012 are included in the Governor’s 2012 budget. However, because the Michigan economy continues to struggle, it is unclear if there will be any increases or decreases in revenue sharing payments in the next few years. Consequently, the projection assumes revenue sharing revenue payments from the State will remain flat.

For other sources of intergovernmental revenue, the County has seen many State funding sources stay flat over recent years. Consequently, the County is using a 0% increase for most intergovernmental sources.

Charges for Services – Charges for Services are also a significant revenue source. The County is projecting this revenue source to increase by 2% per year.

Investment Income – Since Investment Income depends in part on the investment environment, it is difficult to make projections. The County anticipates return rates to remain quite low. The County’s cash balance has also declined due to contributions to capital construction projects, higher delinquent tax payouts, and fund balance use for operations. These changes have been factored into the projections.

Rental Income – Rent revenue is based on actual expenditures in the specific building cost center (variable portion) as well as certain fixed charges. Revenue shows a decrease in 2015 and more prominently in 2016 as most of the fixed charges of the Probate Court/Jail facility expire.

Operating Transfers In – Projections for transfers in to the General fund for subsequent years reflect the same one-time transfers to assist in balancing the General Fund as the 2012 budgets. Analysis has been completed to ensure the sources identified can contribute these amounts without unacceptable repercussions.

Other Revenues – The remaining revenue sources were increased 2% – 3% per year.

Expenditures

Salaries – County employees generally receive a cost of living adjustment which may be based on the consumer price index and available funds. Newer employees also receive step increases for five years. After the five years, the employees receive only the cost of living adjustment. To cover both the cost of living adjustment and the step increases, the projections increase salaries by .5% - 2.5% per year.

Since 2010, several departments agreed to keep certain positions vacant to assist in budget balancing. These positions have not been included in the 2012 budget nor the five year projections, and no new positions have been added to the projections. In addition,

the 2012 budget reflects approximately \$300,000 in vacancies. Historically, vacancies have been higher, so future projections reflect an additional \$217,500 in vacancies.

Fringe Benefits – Certain fringe benefits, the largest being social security tax and retirement contributions, are based on salaries. Based on salary projections, these fringe benefits are also projected to increase by 1.5% to 2.5% per year. No increases in retirement rates in connection with the change in retirement plans from defined benefit to defined contribution for new hires are reflected as the increase is expected to be made up from the DB/DC Conversion fund.

Other fringe benefits for health, dental and optical insurance are not based on salaries. The County is locked into a maximum increase of 15% with its health insurance provider for 2012. Based on conversations with other municipalities, the projections assume the cost will increase significantly in 2013 – 30% - before moderating somewhat to 15% per year for 2014- 2017. The County assumes a 6% per year increase for dental insurance, and 3% per year for optical insurance. The County is implementing a health management program, but determining the impact on costs, particularly within a five year window, is difficult. Consequently, no impact is included in these projections. The effect, if any, of the national health care program is not reflected in the projections as the information available is not sufficient to estimate it.

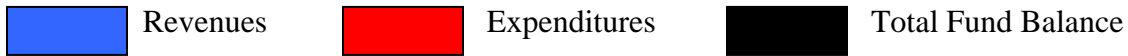
Supplies and Other Services and Charges – In most cases, these expenditures are projected to increase by 2% per year. However, certain adjustments have been made. Liability and vehicle insurance are projected to increase 3% - 5% per year. Utilities are projected to increase 5% per year. Adjustments have also been made to reflect election costs in election years and other situations needing special handling.

Operating Transfers Out - In general, Operating Transfers reflect the County (local) portion of programs funded by the State and Federal government. For the major recipients of General Fund transfers, a complete analysis like the one done for the General Fund has been completed to determine the projected transfer. These funds include the following:

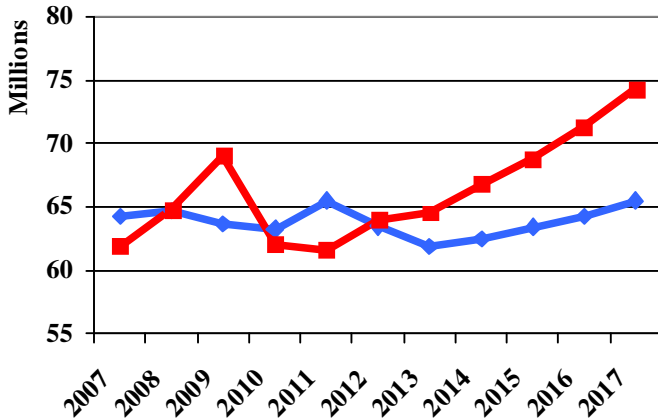
Health (2210)	Friend of the Court (2160)
Child Care (2920)	Sheriff Contracts (2610)
Community Corrections (2850)	

Contingency – The County’s financial policy suggests a contingency amount of 1% - 2% of the most recently audited General Fund expenditures. However, historically, very little of contingency is used during the year. Consequently, the projections show contingency of .5% for 2013 – 2017.

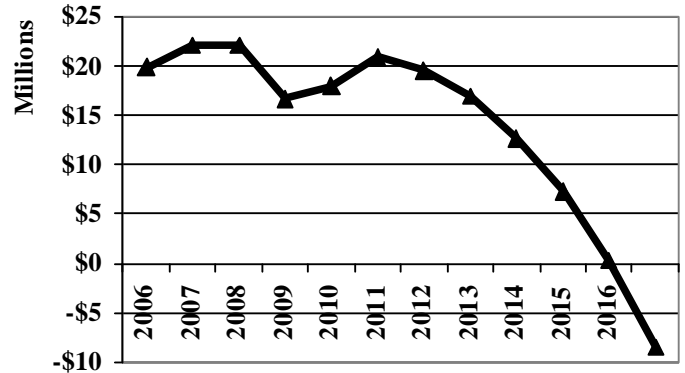
Results



General Fund Revenues and Expenditures



Fund Balance - General Fund



The graphs above show an increasing gap between revenue and expenditures that widens to as much as \$8.8 million and total fund balance shows a deficit by 2017 if revenue and expenditure assumptions prove true and no additional changes are made to operations. Several other options and combinations of options exist and will be explored for consideration by the Board of Commissioners. At this point, it appears the County may have difficult choices to make in the future.

Response

Revised Five Year Deficit Reduction Plan

Currently, Administration is developing a new five year deficit reduction plan to address the current projections. Specific strategies include:

- Continue a General Fund hiring freeze for new, full-time positions that result in a net increase in cost for the General Fund. Consideration will be given for positions that have an impact on service delivery. A review and analysis of need will be completed prior to filling vacant positions.
- Maintain five year projections with variables such as revenue sharing, commodity cost, millage rates, and funding sources to strategically determine the most fiscally responsible plan for millage increases and expenditure reductions
- Continue program evaluations to determine the costs and benefits provided by programs as a basis for the possible elimination or restructuring of programs that are not performing effectively and efficiently

- Implement a defined contribution benefit for new hires to replace the current defined benefit retirement system
- Annual review of health insurance plan for appropriate changes
- Review and analysis of other fringe benefit costs
- Departmental efficiency studies to reduce cost
- Secure funding for technological advances that will create efficiencies and reduce future costs
- Comprehensive analysis of services provided by the County's departments and outside agencies to eliminate redundancy of services provided
- Performance measurements and ranking of mandated and discretionary services will be used in the analysis of programs for possible budgetary reductions
- Implementation of the budget principals approved by the Board of Commissioners to guide budget decisions

**County of Ottawa
Five Year Budget Projections
General Fund**

	2012	2013	2014	2015	2016	2017
	Budgeted	Projected	Projected	Projected	Projected	Projected
Projected change in State Revenue Sharing:		0.0%	0.0%	0.0%	0.0%	0.0%
Projected change in taxable value:		0.0%	1.0%	1.5%	2.0%	2.0%
Revenues:						
Taxes	\$37,722,173	\$37,698,423	\$38,031,721	\$38,577,723	\$39,247,064	\$40,028,101
Intergovernmental	\$6,810,310	\$6,811,659	\$6,813,049	\$6,814,481	\$6,815,956	\$6,817,474
Charges for services	\$11,827,618	\$11,070,749	\$11,292,164	\$11,385,357	\$11,613,064	\$11,845,325
Fines & Forfeits	\$1,066,600	\$1,087,762	\$1,109,347	\$1,131,364	\$1,153,821	\$1,176,728
Interest on investments	\$151,360	\$95,000	\$7,200	\$363,200	\$471,200	\$542,800
Rental income	\$3,244,547	\$3,344,178	\$3,454,421	\$3,415,515	\$3,191,109	\$3,351,823
Licenses & permits	\$270,000	\$258,700	\$255,638	\$257,615	\$254,541	\$254,098
Other	\$416,867	\$419,008	\$421,191	\$423,418	\$425,690	\$428,007
Operating transfer in	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000
Fund balance reserve use	\$814,825	-\$73,171	-\$73,171	-\$73,171	-\$73,171	-\$73,171
Total Revenue	\$63,449,300	\$61,837,308	\$62,436,561	\$63,420,501	\$64,224,274	\$65,496,185
% change over prior year	-3.20%	-2.50%	1.00%	1.60%	1.30%	2.00%
Expenditures:						
Salaries	\$20,655,612	\$20,608,643	\$20,917,030	\$21,230,043	\$21,653,653	\$22,193,757
Fringe benefits	\$9,405,927	\$10,660,657	\$11,544,532	\$12,549,532	\$13,718,108	\$15,072,227
Supplies	\$2,257,247	\$2,175,781	\$2,344,157	\$2,263,400	\$2,434,028	\$2,354,558
Other services & chg	\$20,482,545	\$19,984,064	\$20,351,093	\$20,635,476	\$20,815,735	\$21,301,333
Contingency	\$470,454	\$317,750	\$325,231	\$332,841	\$340,630	\$348,601
Capital outlay	\$145,000	\$0	\$0	\$0	\$0	\$0
Operating Transfers	\$10,570,032	\$10,787,237	\$11,299,335	\$11,830,773	\$12,371,148	\$13,029,381
Total Expenditures	\$63,986,817	\$64,534,131	\$66,781,377	\$68,842,065	\$71,333,303	\$74,299,858
% change over prior year	3.90%	0.90%	3.50%	3.10%	3.60%	4.20%
Revenue over (under) expenditures	-\$537,517	-\$2,696,823	-\$4,344,816	-\$5,421,564	-\$7,109,029	-\$8,803,673
Undesignated Fund Balance	\$13,991,401	\$11,294,578	\$6,949,762	\$1,528,198	\$73,171	\$73,171
Total Fund Balance	\$19,557,912	\$16,934,260	\$12,662,615	\$7,314,222	\$278,364	-\$8,452,137

The Strategic Planning Process

Strategic Planning Definition

Local government's strategic planning is the process by which a local government envisions its future and develops the necessary organization, staff, procedures, operations, and controls to successfully achieve that future.

Objective

The Objective of any strategic planning process is to increase organizational performance through an examination of community service needs, establishment of organizational goals, and identification of steps necessary to achieve these goals. Strategic planning concerns itself with establishing the major directions for the organization, such as its purpose/mission, major clients to serve, major problems to pursue, and major delivery approaches.

An effective strategic planning process facilitates the examination of the following questions:

- What business is the local government in? What should it be in? To whom does it provide services? Who is paying for them? Who should pay for them?
- What are the alternate revenue sources and strategies? What should the government system look like in response to these alternatives?
- What are the economic development possibilities and trends within the jurisdictional boundaries of the government, and what will the effects be on local services and infrastructure?
- Are there major reorganizations to be considered?
- What is the impact on service delivery if governmental priorities (economic development, public safety, and so on) change?

Ottawa County, the eighth-largest county in Michigan, is a beautiful community of 263,801 people located along the Lake Michigan shoreline. The government that serves the community is comprised of approximately 1,100 employees and elected officials with occupations as diverse as nursing, parks, corrections, administration, and law enforcement.

An 11-member Board of Commissioners, each elected to a two-year term, governs the County. The Board of Commissioners establishes the general direction of government and provides oversight of administrative functions of the County. The Board appoints a County Administrator who manages the budget, provides leadership and management of Board initiatives, and oversees general County operations. The remaining operations are managed by either elected officers (Clerk, Drain Commissioner, Prosecutor, Register of Deeds, Sheriff, and Treasurer), statutory boards (Community Mental Health), or the judiciary.

While the Board of Commissioners had conducted strategic planning activities in the past, the County had not had an active strategic plan, mission, or organizational values in place for several years, so in 2004 the Board began collecting information needed to develop a plan. This included the employee and resident surveys, a study of mandated services, employee input on the mission statement, evaluations of several departments, a wage and classification study, the United Way Community Needs Assessment, and definitions of the County's financing tools.

After collecting and considering this information, the Board met on March 23 and 24, 2006, to begin work on its strategic plan. That initial plan was adopted and implemented over the next two years. The Board now meets annually to review the strategic plan and develop an accompanying business plan comprised of objectives that serve as action steps toward achieving the strategic plan.

The Board of Commissioners met on February 25, 2011, to create the business plan for 2011. This involved an update of objectives for 2010 and a review of the strengths, weaknesses, opportunities, and threats (SWOT) facing the County. After the Board established draft objectives, Administration assigned resources to each objective, and developed outcome measures which will indicate success in completing the plan's goals. The results of the process follow.

A formal statement of organizational values was developed to clearly identify not only the principles upon which the organization is based, but the way in which it treats its employees and residents.

We recognize the importance of the **DEMOCRATIC PROCESS** in the accomplishment of our mission, and hold it as a basic value to respect the rule of the majority and the voted choices of the people; to support the decisions of duly elected officials; and to refrain from interference with the elective process.

We recognize the importance of the **LAW** in the accomplishment of our mission and hold it as a basic value to work within, uphold, support, and impartially enforce the law.

We recognize the importance of **ETHICS** in the accomplishment of our mission and hold it as a basic value to always act truthfully, honestly, honorably and without deception; to seek no favor; and to receive no extraordinary personal gain from the performance of our official duties.

We recognize the importance of **SERVICE** in the accomplishment of our mission and hold it as a basic value to treat each resident as a customer; to do all we can, within the bounds of the County's laws, regulations, policies and budget, to meet requests for service.

We recognize the importance of **EMPLOYEES** in the accomplishment of our mission and hold it as a basic value to treat each employee with professional respect, recognizing that each person using his or her trade or vocation makes a valuable contribution; to treat each employee impartially, fairly and consistently; and to listen to the recommendations and concerns of each.

We recognize the importance of **DIVERSITY** in the accomplishment of our mission and hold it as a basic value to treat all people with respect and courtesy.

We recognize the importance of **PROFESSIONALISM** in the accomplishment of our mission and hold it as a basic value that each employee will perform to the highest professional standards and to his or her highest personal capabilities.

We recognize the importance of **STEWARDSHIP** of public money in the accomplishment of our mission and hold it as a basic value to discharge our stewardship in a responsible, cost-effective manner, always remembering and respecting the source of the County's funding.

Prior to setting goals, members of the Board of Commissioners examined the strengths, weaknesses, opportunities, and threats affecting the County as a whole. The items in each category are not ranked by importance, nor is this intended to be an all-inclusive list, however it forms a basis for the development of goals and objectives. In addition, the items identified provide a view of potential issues that may impact the environment in which the County provides services in the near- or long-term future.

STRENGTHS

- Community image - good place to raise a family, quality of life
- Location - good place to live
- Natural Resources (lakes, rivers, trees)
- Financial health
- Quality management by County Board and staff
- Effective services provided by dedicated employees
- Public safety - low crime
- Parks system
- Agriculture
- Potential for future energy development
- Industry
- Educational systems; public and private, higher education
- Entrepreneurs
- Regional cooperation
- Training programs and communication with employee groups
- Area traits; conservative, work ethic and religion
- Close to cultural resources
- Transportation
- Health care, local hospitals and proximity to Kent County
- Culture of volunteering and philanthropy, community services provided by non-profit and religious groups
- Strong recreational opportunities
- Infrastructure
- Website
- Open Space
- Broadband → coverage as % of county

OPPORTUNITIES

- Legislative activity - lobbyist to develop proactive strategies
- Local government communication, relations and assistance
- Economic development (Pfizer plant, energy, agriculture)
- Use of new communication tools, social networking
- Sustainable thinking - "going green", recycling, cost savings
- Growth in health care industry
- Economic climate allows for new thinking; regional focus, collaboration and consolidation
- Programs to meet new needs (emerging industries, substance abuse)
- Maintain open spaces
- Increase and recognize diversity
- Tourism (lakes, parks)
- Bring the road commission closer to the county, various strategies
- Bring balance to regulation in economic climate
- Provision of infrastructure
- Increase funding for mandated services
- Revenue sharing and finances
- Legislative plan to get state change(s)
- Improve transit, conduct corridor studies

WEAKNESSES

- Effective communication with citizens and other stakeholders
- Lack of diversity, need to be a more welcoming place for diversity
- Declining transportation system with inadequate funding
- Redundancy, need for increased regional collaboration/consolidation
- Need to bring issues along slower to match a comfort-level with local units of government
- Runoff and water pollution
- Geographic division by Grand River
- Overall economic conditions
- State government
- Workforce unprepared, inadequate for future jobs
- Lack of countywide mass transit, especially to County facilities, rural areas
- Three Metropolitan Planning Organizations (MPOs)
- Accessibility and affordability for housing in disabled and elderly populations
- Over-reliance on manufacturing
- Managing growth to keep open spaces

THREATS

- Financial state of the economy - unemployment, state budget
- Loss of revenue sharing, dropping property tax revenue
- Crisis in the housing industry; foreclosures, loss of value, etc
- Rising pension and health care costs
- Lack of a regional economic development entity
- Bigotry and challenges of diversity
- Decreasing water quality, beach closures
- Excessive State/Federal regulation and mandates
- Air pollution regulation changes
- Gang and drug activity, WEMET funding
- Conflicts between being environmental and promoting business
- Aging population
- Road conditions and funding
- Domestic violence and hunger
- Substance abuse
- Globalization
- Term limits and potential of a Constitutional Convention
- Green industry overkill, need to keep goal of a diverse economy
- Amount of non-taxable land
- Loss of personal property tax
- Right to work laws

A **VISION** statement indicates how an organization views its ideal, or ultimate, goal. The Board of Commissioners has established the following vision statement:

Ottawa County strives to be the location of choice for living, working, and recreation.

A **MISSION** statement assists an organization in easily communicating to a variety of constituencies what it does, who it serves, and why it does so. The Board of Commissioners has established the following mission statement:

Ottawa County is committed to excellence and the delivery of cost-effective public services.

GOALS focus the direction of an organization's work, under the guidance from the vision and mission statement. Goals are relatively static in nature and will not often change. The four goals of the Board of Commissioners are:

- 1. To maintain and improve the strong financial position of the County.**
- 2. To maintain and enhance communication with citizens, employees and other stakeholders.**
- 3. To contribute to a healthy physical, economic and community environment.**
- 4. To continually improve the County's organization and services.**

GOAL 1: TO MAINTAIN AND IMPROVE THE STRONG FINANCIAL POSITION OF THE COUNTY.

Output
Outcome Indicator

Objective 1: Maintain and improve the financial position of the County through legislative advocacy.

- Advocate to achieve full funding of mandates.
- Advocate to achieve the full reinstatement of revenue sharing.
- Identify other legislation that impacts our financial position and develop clear position statements on those issues.
- Work with our legislative delegation to make our positions clear.
- Develop improved communication methods regarding our position statements, including a Dashboard, Dollars and Sense Report and other items requested by the Governor.
- Evaluate the value of the lobbyist contract.

Produce documentation clearly outlining our issues.
Conduct a survey of our legislative delegation on various issues. Post on the website a Dashboard and Dollars and Sense Report. Lobbyist provides quarterly legislative updates to the Board.

Legislation is adopted that more fully funds mandates. Revenue sharing is not further cut and eventually fully restored. Positive legislation adopted and negative legislation defeated. The Board affirms the value of the lobbyist contract.

Objective 2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.

- Adopt a budget calendar and provide information to the Board necessary to make key decisions.
- Identify financial threats and approve strategies to mitigate those threats.
- Maintain the health of the County financing tools.
- Eliminate operational budget deficits, adopting the budget by the end of October.

Adopt a budget calendar and adhere to established timelines. Provide information to the Board in a timely fashion.

The County financing tools are fully financed. Budgets are adopted without deficits.

Objective 3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.

- Approve a strategy to move to a defined contribution (DC) plan for new hires.
- Report on the possibility to move out of the MERS retirement system.
- Approve strategies to contain health benefit costs.
- Implement a health management plan.

Board considers a strategy to establish a DC plan for new hires. Board considers a report on moving out of the MERS system. Board considers strategies regarding health costs. Implement a health management plan.

Employee benefit costs rise at a rate lower than established benchmarks.

Objective 4: Maintain or improve bond ratings.

- Continue to address budget deficits with pro-active, balanced approaches.
- Present thorough, high-quality information to bond rating agencies.

Board adopts a balanced budget. Meet with bond rating agencies as scheduled.

Achieve and maintain the top ratings from all rating agencies.

WHAT WILL WE DO TO GET THERE?

Strategic Plan Goal 1: To Maintain and Improve the Strong Financial Position of the County of Ottawa

Goal: 1) *To Maintain and Improve the Strong Financial Position of the County*

Objective: Maintain and improve the financial position of the county through legislative advocacy

Objective: Implement processes and strategies to deal with operational budget deficits with pro-active, balanced approaches

Objective: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget

Objective: Maintain or improve bond ratings

Budget Ramifications: One of the key components of the County's legislative action plan is the lobbyist; the 2012 budget includes \$36,000 for Government Consultant Services, Inc (GCSI) to represent the County on legislative matters. During 2011, GCSI facilitated the drafting of bills to enable electronic content management. Since the County has an imaging system in place, passage of all of these bills will reap significant cost and efficiency benefits for the County.

The 2012 budget was balanced using several strategies to provide a balance approach. One of the strategies to deal with operational budgets is to complete an analysis of need prior to filling vacant positions. As indicated in the transmittal letter, several positions will still be held vacant in 2012. In a similar vein, over two full time equivalents previously funded by the General fund were moved to an alternate funding source. Although no significant program reductions were necessary with the 2012 budget, reductions to various departments totaled just under \$400,000.

Certain cost refinements were also made during the budget process. The County was more aggressive in adjusting the budget for vacancies and insurance opt outs. Certain revenue streams continue to be re-assigned for the 2012 budget year (see transmittal letter). The County is also using \$1,125,000 in transfers from other funds as part of the budget balancing strategy.

During 2011, the Board formed the DB/DC conversion fund to accumulate money to pay the extra short-term costs the County would incur in going from a defined benefit to a defined contribution retirement system. The County anticipates providing the defined contribution pension for new hires in certain employee groups as soon as January of 2012. Although it may take as long as ten years before the County realizes cost reductions in the retirement plan, the savings are projected to be in the millions.

The County maintained their AAA rating with Moody's and Fitch and maintained their AA rating with Standard & Poors. The other objectives have already been met or are ongoing. In addition, several of the financing tools are contributing significant dollars to operations, and fully funding the financing tools is one of the Board's objectives. A discussion of these contributions as well as an update on the status of each of them follows.

Financing Tools Historical Summary

The first County "Financing Tool", the Delinquent Tax Revolving Fund, was established in 1974. It was not until 1981, the beginning of an economic downturn, that the Board established the Public Improvement Fund and the Stabilization Fund. The general purpose of the Financing Tools is three-fold:

To provide long-term financial stability for Ottawa County

To take financial pressure off the General Fund

To provide long-term financing for certain operational costs

As Federal Revenue Sharing dwindled from \$785,771 in 1986 to \$50,404 in 1987, the importance of long-term financial planning became even more apparent to the County Board. Thus, in 1986 the Board established the Duplicating Fund and the Employee Sick Pay Bank Fund. The Telecommunications Fund followed in 1987 along with the Equipment Pool Fund in 1988. The Board continued to explore long-term financing possibilities and in 1990, the Solid Waste Clean-up Fund and the Employee Benefits Fund were approved. In 1996, the Board discontinued the Employee Benefits Fund, reallocating the money for future improvements and expansion to our County parks system.

Most of the financing tools are self-supporting in that they do not require additional funding or fee increases to maintain their current operations. The Infrastructure Fund is fairly new (established in 1999) and not considered to be self-supporting. The Public Improvement Fund, used to account for monies set aside for public improvements, has been used extensively in recent years for the remodeling or construction of new facilities. Even after the Grand Haven/West Olive project, this fund will still be able to fund smaller capital improvement projects. Though no longer fully funded, the Stabilization Fund maintains a significant fund balance and is contributing to the County budget in 2012 (interest earnings).

The financing tools are set up to cover certain annual operating costs, not one-time costs. These financing tools help stabilize the annual budget process by reducing the peaks and valleys created by legislation, economic fluctuation, termination of grant dollars, equipment requests, etc. In addition, these funds have a positive effect on the interest rates the County and its townships and cities receive on bond issues, benefiting County taxpayers millions of dollars over the years.

When these financing tools were first established, administration told the Board these tools would eventually reduce costs to County departments. Along with these financing tools, the County began self-funding several of its insurance programs including health, unemployment, dental, and vision which operate very similarly to the financing tools.

The County is now realizing the benefit of these self-insured programs along with our financing tools.

The Board's vision over the years has allowed Ottawa County to maintain one of the lowest operating millages in the State while at the same time provide for long-term financial strength that will benefit County residents for many years to come. The County can react to the unexpected while at the same time continue to provide a stable source of services to the public. Ottawa County is envied by most counties across the State.

The following pages demonstrate clearly how the financing tools have and will continue to save millions of dollars for the County over the years. Certain assumptions were used in making the calculations. Historical annual savings are based on a five year history. Projected annual savings are based on a five year projection.

The nine financing tools funds are:

2271	Solid Waste Clean-up Fund
2444	Infrastructure Fund
2450	Public Improvement Fund
2570	Stabilization Fund
2970	DB/DC Conversion
2980	Compensated Absences
5160	Delinquent Tax Revolving Fund
6450	Duplicating Fund
6550	Telecommunications Fund
6641	Equipment Pool Fund

Solid Waste Clean-up Fund (2271)

Year Established: 1990

Fund Purpose: This fund was established from monies received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. These monies are to be used exclusively for the clean-up of the landfill. (BC 90-277) The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up. Beginning in 1998, these expenditures are paid for from this Fund thus saving the General Fund approximately \$292,000 - \$313,000 per year.

A plan to alleviate site contamination was approved by the Department of Natural Resources during 2005. The fund has expended over \$2 million to add and replace purge wells and provide overall enhancements to the groundwater purge and treatment system. In addition, the Ottawa County, Michigan Insurance Authority (blended component unit) has contributed an additional \$1.8 million to the project. The improvement project is essentially complete, but ongoing maintenance expenditures for purge well operations will continue indefinitely. Had money not been set aside in this fund, the County would have to fund it from the General Fund or some other County fund.

In addition, as part of the financing plan for the new West Olive and Grand Haven facilities, the fund contributed \$2.5 million in 2008 for the construction of the facilities, allowing us to lower debt service costs.

Financial Benefits:

- 1) Provides long-term financing for annual clean-up costs.
- 2) Takes financial pressure off the General Fund.

Infrastructure Fund (2444)

Year Established: 1999

Fund Purpose: This fund was established to provide financial assistance to local units of government for water, sewer, road, and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

To date, the fund has made loans to municipalities totaling \$2,155,000. As part of the financing plan for the new West Olive and Grand Haven facilities, this fund is contributing \$125,000 per year for the anticipated principal and interest payments associated with the bond issue.

Financial Benefits:

- 1) Expedites projects by leveraging Federal, State, and other revenue sources.
- 2) Reduces debt levels.
- 3) Relieves General Fund of debt payments

Public Improvement Fund (2450)

Year Established: 1981

Fund Purpose:

This fund is used to account for monies set aside for public improvements. The fund's goal is to provide sufficient dollars to fund the County's major capital projects.

In addition, as part of the financing plan for the new West Olive and Grand Haven facilities, this fund is contributing \$175,000 per year for the anticipated principal and interest payments associated with the bond issue. The 2012 budget includes a reassignment of \$300,000 of rent revenue from this fund to the General Fund to assist with operations. This change may continue for the next five years with little impact on the fund since no major building projects are currently planned.

Financial Benefits:

- 1) Contributes to a positive bond rating.
- 2) Savings on bond issue costs.
- 3) Relieves General Fund of debt payments.

Stabilization Fund (2570)

Year Established: 1981

Fund Purpose: This fund was established pursuant to Act No. 30 of the Public Acts of 1978 to assure the continued solid financial condition of the County. Use of funds are restricted for but not limited to:

- a) cover a general fund deficit, when the County's annual audit reveals such a deficit.
- b) prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
- c) prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses
- d) cover expenses arising because of natural disaster, including a flood, fire, or tornado.

Financial Benefits:

- 1) Generates additional revenue for the General Fund. By law, any interest earned on this fund remains in the General Fund.
- 2) Provides long-term financial stability for Ottawa County.
- 3) Contributes positively to the bond rating.

DB/DC Conversion (2970)

Year Established: 2011

Fund Purpose:

The purpose of the DB/DC Conversion fund is to accumulate funds for the short-term, temporary costs in changing from a defined benefit pension to a defined contribution pension for new County employees. In the long-term, the change will result in approximately \$30 million in savings over 30 years. This financing tool allows us to minimize the impact of the change to the short-term operating budget.

Financial Benefits:

- 1) Reduces future liabilities for pensions
- 2) Helps stabilize short-term budget balancing
- 3) May improve State funding prospects in the future

Compensated Absences (2980)

Year Established: 1986

Fund Purpose: The purpose of the Compensated Absences Fund is to pay for the County's accrued liability which was a result of discontinuing the accumulation and payoff of employee sick days. The amount of liability is equal to number of days accumulated times the rate of pay at the time the employee entered the bank (negotiated in the union contract). An employee's

account earns interest at the average rate of return earned by County Treasurer each year. Since 1993, this fund also has accounted for the amount of vacation time that employees have earned and not taken at the end of each fund's fiscal year-end as required under Governmental Accounting Standards Board Statement No. 16.

Financial Benefits:

- 1) The future liability for sick pay has been eliminated.
- 2) County employees received short and long-term disability coverage.
- 3) Reduced County funded sick days.
- 4) Contributes positively to the bond rating.

Delinquent Tax Revolving Fund (5160)

Year Established: 1974

Fund Purpose: The Delinquent Tax Revolving Fund is used to pay each local government unit, including the County, the respective amount of taxes not collected as of March 1 of each year. After many years of waiting for this fund to mature, the treasurer now avoids costly issuances of Delinquent Tax Anticipation Notes (now referred to as General Obligation Limited Tax Notes) and pays schools, local units and the County in a timely fashion. An annual evaluation is made to determine if it is beneficial for the County to issue general obligation limited tax notes versus using cash on hand. As a financing tool, money had been transferred each year to the General Fund. The 1996 transfer was \$750,000. The County discontinued a transfer to the General Fund in 1997 when the third bond issue was designated to be paid for from this fund. Beginning in 2000, the County had experienced the full impact of proposal A and had started the transfer of funds to the General Fund again. However, with the issuance of a fourth bond issue to be paid from this fund, the transfers were discontinued in 2006.

As part of the financing plan for the new West Olive and Grand Haven facilities, this fund is contributing \$150,000 per year for the anticipated principal and interest payments associated with the bond issue. After careful analysis, it was determined that funds could again be transferred from the fund beginning in 2012 (\$625,000).

Financial Benefits:

- 1) Operating Transfers to the General Fund.
- 2) Principal and Interest Payments on four bond issues totaling \$2.1 million in 2012.
- 3) Ability to avoid bond issue costs to pay off annual delinquency.
- 4) Contributes to a positive Bond rating.
- 5) Cash flow management.

Duplicating, Telecommunications, and Equipment Pool Funds (6450, 6550, 6641)

Year Established:

Duplicating (6450)	1986
Telecommunications (6550)	1987

Equipment Pool (6641) 1988

Fund Purposes: The Duplicating Fund (6450) is used for ongoing replacement of copy machines in County departments. Revenues are received from user departments to cover the expenses incurred in providing printing and copying services.

The Telecommunications Fund (6550) was established in 1987 for the purpose of funding the County's transition from a leased telecommunications system to a County owned and operated system. This fund pays for the operation of and enhancements to the telephone system and a network. Revenues are received from user departments to cover expenses incurred in providing the telephone service as well as future capital improvements. The 2012 budget includes a diversion of the commission earned on jail inmate phone calls from this fund to the General Fund to assist in operations. This transfer may continue for up to three years with little impact on the fund.

The purpose of the Equipment Pool Fund (6641) is to provide long-term financing capabilities to departments on an ongoing basis for capital acquisitions and replacement of office furniture and equipment. Revenues are collected from user departments for the equipment rental charges to cover depreciation costs and to provide funds for future purchases of equipment.

In addition, as part of the financing plan for the new West Olive and Grand Haven facilities, these funds have contributed \$4.1 million for the construction of the facilities and approximately \$150,000 per year for the anticipated principal and interest payments associated with the bond issue.

Financial Benefits:

- 1) Provides a continuous funding source for equipment purchases.
- 2) Stabilizes the budget process by eliminating the peak and valley effect.
- 3) Savings over lease costs.
- 4) Savings on bond issue costs.
- 5) Relieve the General Fund of debt service payments

Overall Benefits of the Financing Tools

- 1) Take financial pressure off the General Fund.

The best way to take financial pressure off the General Fund is to reduce reliance on property taxes for funding of County services. The General Fund directly provides funding for approximately twenty seven (27) County departments and indirectly (through operating transfers) significantly affects nine (9) other County departments. Property Taxes represent the largest revenue source for the General Fund. However, property tax rates are limited by legislation, and charges for services are dependent on variables not under the control of the County (e.g., the economy). Consequently, it is crucial for the County both to capitalize on other revenue sources and to avoid actions which obligate the County to long-term expenditures. The financing tools provide on-going funding for a variety of costs.

The avoidance of debt payments is very important to the General Fund. Unlike other funding decisions of the General Fund, debt payments are mandatory, regardless of the revenue picture. Effectively, then, debt payments are an immediate subtraction from property tax revenues, taking away from other County programs. Thus, the debt payments avoided by the Public Improvement Fund (due to funding of construction costs) and funded by the Delinquent Tax Revolving Fund, Infrastructure Fund, Public Improvement Fund, Telecommunications Fund and the Ottawa County, Michigan Insurance Authority alleviate pressure on the General Fund, freeing up dollars for other County programs.

2) Provide long-term financing for certain operational costs.

By providing funding for certain operational costs on a long-term basis, the County, through the financing tools, is able to provide a high level of service to its residents.

The Duplicating, Telecommunications, and Equipment Pool Funds provide capital for equipment acquisition and replacement. If the County did not have the dollars to pay for the equipment, they would have to lease from an outside vendor or do without. Not purchasing equipment would result in an inefficient use of personnel and reduced service levels, particularly given our population growth levels. Another alternative to equipment purchases would be to just add more staff which are ongoing operational costs as opposed to one-time equipment costs.

Another cost that the financing tools help the County avoid are bond issue costs. Bond issue costs add nothing to the services the taxpayers are receiving. Because the Public Improvement Fund pays for certain projects outright, bond issue costs are avoided. Similar savings are realized by the Delinquent Tax Revolving Fund. Because the Board has allowed the Delinquent Tax Fund to grow, the total delinquency can be paid off without issuing notes. In addition to these direct costs, the County saves the indirect costs associated with the administration of bond/note issues and/or the administration of monthly payments to local municipalities for their delinquencies.

The Compensated Absences Fund also assists the County in controlling costs. Prior to the implementation of the Sick Pay Bank Fund, County employees received twelve (12) sick days per year, and unused days were banked. With the establishment of the Employee Sick Pay Bank Fund, the number of sick days given per year have been reduced to six (6). In return, employees have been given disability coverage which costs the County significantly less. The savings are obviously significant. Clearly, the Financing Tools help the County provide a high level of services in a cost effective manner.

3) Provide long-term financial stability for Ottawa County.

The third and perhaps most important purpose of the Financing Tools is to provide for the long-term stability of the County. The natural result of reducing the reliance on property

taxes and controlling costs is to enhance stability, but several of the funds speak more directly to this issue.

The Stabilization Fund, by its nature, enhances stability. The fund's main purpose is to provide emergency funding. This fund, combined with the General Fund's fund balance provides a cushion the County needs to accommodate unforeseen expenditures and revenue reductions. The DB/DC Conversion fund is a major tool to reduce costs in the future and enhance sustainability.

The Duplicating, Telecommunications, and Equipment Pool Funds promote stability as well. Without these funds, the County would have wide swings in expenditures for equipment purchases from year to year. This peak and valley effect impacts the funding of on-going programs and/or the purchases themselves. The Employee Sick Pay Bank Fund contributes to financial stability by eliminating liabilities. In addition to eliminating the liability, the employees received a greater benefit at a reduced cost to the County.

Additional Benefits:

- 1) Sufficient Equity Level.
One of the key factors that rating agencies use in establishing a bond rating is the level of equity in an organization. Though a specific percentage varies by municipalities, experts suggest 10 - 15 percent of expenditures reflects a healthy organization. The equity level also provides the County with adequate cash flow for payment of expenditures. Accordingly, the County's financing tools contribute indirectly to the General Fund's equity level.
- 2) Indicative of Long-Term Planning.
The Financing Tools show that the County Board had long-term financial planning in mind when they were originally established. Most of these funds began more than ten years ago. In addition, they represent something more significant: a willingness to avoid taking the short-term popularity gain of a tax cut in order to plan and provide for the long-term financial health of the County.
- 3) Contributes to a Positive Bond Rating.
The County has obtained a AAA bond rating from both Moody's and Fitch on General Obligation Limited Tax Bonds. The County itself receives only a small part of the benefit of our high rating. Most of our debt is for water and sewer projects which are paid by municipalities and individuals through assessments. It is the local municipalities and the individual taxpayers that receive the greatest benefit of our high rating.
- 4) Reduced Interest Rates on Bond Issues.
According to Wachovia Securities, formerly A.G. Edwards & Sons, an investment banking firm, the effect of as little as one half step change in the rating could affect the interest rate anywhere between 3 basis points (.03%) to as much as 10 basis points (.10%). On \$100 million in outstanding debt, this would cost an additional \$315,000 to

\$1,053,000 over the life of the issue. Remember, these figures represent only a half step change.

5) Low Millage Rate.

As discussed earlier, Ottawa County's millage levy is substantially lower than surrounding counties. Most, if not all, Counties in the State are faced with the problem of how to fund the unexpected, how to fund new equipment, and how to fund and solve space problems. These financing tools have allowed Ottawa County to solve these problems without additional taxpayer burdens.

Historical/Projected Summary

	2004 – 2010 Historical Savings <u>To General Fund</u>	2011 – 2017 Projected Savings <u>To General Fund</u>
Solid Waste Clean-up Fund (2271)	\$6,321,535	\$2,419,505
Average Annual Savings	\$903,076	\$345,644
Average Annual Millage Savings	0.0937	0.0363
Public Improvement Fund (2450)	\$21,302,201	\$14,504,003
Average Annual Savings	\$3,043,172	\$2,072,000
Average Annual Millage Savings	0.3270	0.2178
Stabilization Fund (2570)	\$2,031,316	\$535,875
Average Annual Savings	\$290,188	\$76,554
Average Annual Millage Savings	0.0329	0.0079
Delinquent Tax Revolving Fund (5160)	\$18,038,237	\$18,856,190
Average Annual Savings	\$2,576,891	\$2,693,741
Average Annual Millage Savings	0.2860	0.2827
Duplicating, Telecommunications, and Equipment Pool (6450, 6550, 6641)	\$13,161,892	\$10,696,389
Average Annual Savings	\$1,880,270	\$1,528,055
Average Annual Millage Savings	0.2040	0.1591
Grand Total	\$60,855,181	\$47,011,962
Total Average Annual Savings	\$8,693,597	\$6,715,994
Total Average Annual Millage Savings	0.9436	0.7038

GOAL 2: TO MAINTAIN AND ENHANCE COMMUNICATION WITH CITIZENS, EMPLOYEES, AND OTHER STAKEHOLDERS.

Output
Outcome Indicator

Objective 1: Continue to improve the County website.

- Increase and improve the services that citizens can access and receive through the website.
- Continue to evaluate the expanded use of social networking options that are linked to the website.
- Evaluate the value of the website contract.

Regularly review the work of the website contractor, tracking metrics and revenue of the website.
Board considers the website contract.

The 2012 citizen survey reflects a 5% increase in citizen use of website.

Objective 2: Review and update a comprehensive communication plan to maximize communication with citizens.

- Increase focus on receiving coverage on local radio and community television stations.
- Develop a report on the benefit of County property tax dollars.
- Evaluate the use of citizen budget meetings.

Board considers an updated Communications Plan.
Board considers a "Property Tax Dollar" report.
Conduct citizen budget meetings.

The 2012 citizen survey reflects a 5% increase in citizen awareness of County activities.

Objective 3: Continue to develop and implement methods of communicating with employee groups.

- Continue using the Front Page and all-staff e-mails to communicate important information to employees.
- Continue the Labor-Management Cooperation Committee.
- Continue and improve employee-edited newsletter.
- Continue brown-bag lunches and other information sessions.

Administration maintains consistency with brown bag luncheons, newsletters, Labor-Management meetings and other means to communicate with employees.

The 2011 employee satisfaction survey reflects an increase in overall employee satisfaction.

Objective 4: Continue to improve communication with Commissioners.

- Continue departmental annual report process.
- Evaluate use of paperless packets and other communication tools with Commissioners.

Communication methods continue with the Board.
Conduct a survey of the Board rating communication.

Commissioners report 100% satisfaction with communication from Administration.

Objective 5: Evaluate communication with other key stakeholders.

- Develop and implement a legislative action plan.
- Continue to evaluate the role of Commissioners and staff in national, state and regional professional organizations and define the specific purpose of what we are to accomplish in those roles.
- Evaluate communications with local units of government, including the use of quadrant meetings.

The Board adopts and monitors a legislative action plan.
Quadrant meetings are held on a regular basis.

Legislative delegation reports understanding of County legislative positions. Ottawa County is viewed as a leader for best management practices and collaborative efforts.

WHAT WILL WE DO TO GET THERE?

Strategic Plan Goal 2: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders

- Objective: Continue to improve the County website, miOttawa.org
- Objective: Review and update a comprehensive communication plan to maximize communication with citizens
- Objective: Continue to develop and implement methods of communicating with employee groups
- Objective: Continue to improve communication with Commissioners
- Objective: Evaluate communication with other key stakeholders

Budget Ramifications: The County's website, miottawa.org, assists in communicating with the public. The 2012 Budget includes \$234,000 for miottawa.org maintenance and development of new services discussed under "Technology" in the transmittal letter. The County's communication plan has been updated and identified the following web-site specific initiatives during 2011:

1. The County added a financial dashboard, Dollars and Sense, patterned after the dashboard developed by the State of Michigan. Citizens can quickly obtain summary information on the County's financial health.
2. The County now offers a community alert system (email or text message) which anyone can register for on the County's website. The alert system includes information on road conditions, highway closures and other information that warrant community awareness.
3. The County's Environmental Health department now provides beach monitoring updates via Twitter and Facebook.
4. The County Administrator initiated a blog to discuss hot topics and elicit comments/involvement.

Beginning with the 2011 budget process and continuing with the 2012 budget process, the County held citizen budget meetings at the start of the County's annual budget process. The County Administrator, Fiscal Services Director, and Audit/Budget Manager spoke to community groups and the general public regarding the County's financial state and issues. Surveys completed by the audience were used to obtain feedback on community priorities. Last, the 2012 budget also includes \$20,000 for a citizen survey. The surveys are on a two year cycle to determine what impact County initiatives have made.

GOAL 3: TO CONTRIBUTE TO A HEALTHY PHYSICAL, ECONOMIC, & COMMUNITY ENVIRONMENT.

Output

Outcome Indicator

Objective 1: Discuss and act upon road policy issues as appropriate.

- Regularly contact legislators and road officials on relevant road-related legislation and project status of the US-231 project.
- Communicate and coordinate with the road commission on relevant issues and to improve public understanding on roles.

Continue regular meetings with the Road Commission and MDOT.

The US-231 project is completed. The 2012 citizen survey demonstrates improved public understanding of roles.

Objective 2: Consider opportunities to improve economic development in the region.

- Work with existing partners on regional economic development efforts.
- Continue work on developing an agriculture incubator.
- Work to maintain MSU Extension services in the County.
- Look for ways to support agricultural tourism.

Economic development groups give report to the Board. Board considers a feasibility study of agriculture incubator. Board receives information on agricultural tourism.

Unemployment rates decrease in the County. The 2012 citizen survey reflects a lower concern regarding economic development.

Objective 3: Continue initiatives to preserve the physical environment.

- Continue efforts related to water quality.
- Complete a groundwater resources inventory.
- Develop a comprehensive sustainability plan.
- Continue to support completion of the Parks and Recreation Commission Parks and Recreation Plan.

Water Quality Forum held. Board considers groundwater resources inventory and sustainability plan.

A plan of action with measurable results is developed from water quality research.

Objective 4: Continue initiatives to positively impact the community.

- Continue work with the Agricultural Preservation Board.
- Complete Urban Smart Growth demonstration project.
- Conduct build-out analysis for local government units.
- The Board of Commissioners will review the strategic plans of County departments and agencies, as requested by those entities, that provide direct services to the residents of the County.

Complete Urban Smart Growth project and build-out analysis for two local government units. Department strategic plans are reviewed by Planning and Policy.

The 2012 citizen survey reflects a higher rating of County government.

Objective 5: Provide quality County facilities throughout the County.

- Analyze the potential use of County land for additional communication tower leasing.
- Effectively maintain the existing facilities in the County.
- Investigate providing power to County facilities with wind, solar and other alternative energy options.

Board approves the construction of an additional communication tower. Board considers alternative power options.

County facilities are maintained at a lower cost than an established benchmark.

WHAT WILL WE DO TO GET THERE?

Strategic Plan Goal 3: To Contribute to a Healthy Physical, Economic, & Community Environment

- Objective: Discuss and act upon road policy issues as appropriate
- Objective: Consider opportunities to improve economic development in the region
- Objective: Continue initiatives to preserve the physical environment
- Objective: Continue initiatives to positively impact the community
- Objective: Provide quality County facilities throughout the County

Budget Ramifications: The 2012 budget includes \$8,000 for the planning commission for consultant work with local units for transportation plans. A new economic development coordinator was hired in June of 2011 in the Planning and Performance Improvement (PPI) department (General Fund, 1010-7211). Tasks assigned to the position include administering the County's Brownfield Redevelopment Authority, implementing a business incubator, and developing a coordinated economic development plan for Ottawa County. The PPI budget also includes over \$51,000 for the County's economic development consultant, \$25,000 for economic attraction opportunities, and \$59,500 for an urban smart growth project.

The PPI budget also addresses the physical environment with the inclusion of \$33,000 for a water resources study. Planning is underway for the 6th annual Ottawa County Water Quality Forum. The forum brings several environmental scientists, representatives from the Michigan Department of Environmental Quality, and representatives from local municipalities and regional environmental and planning organizations to discuss current and future water quality issues. The Ottawa County Health Department's Environmental Health division received \$23,000 grant which includes canines as a rapid screening method to identify the source of contaminants. The Michigan State University (MSU) Extension program includes \$110,000 for basic extension services, \$53,000 for a nutrient management educator and \$44,500 for a small fruit/horticulture educator.

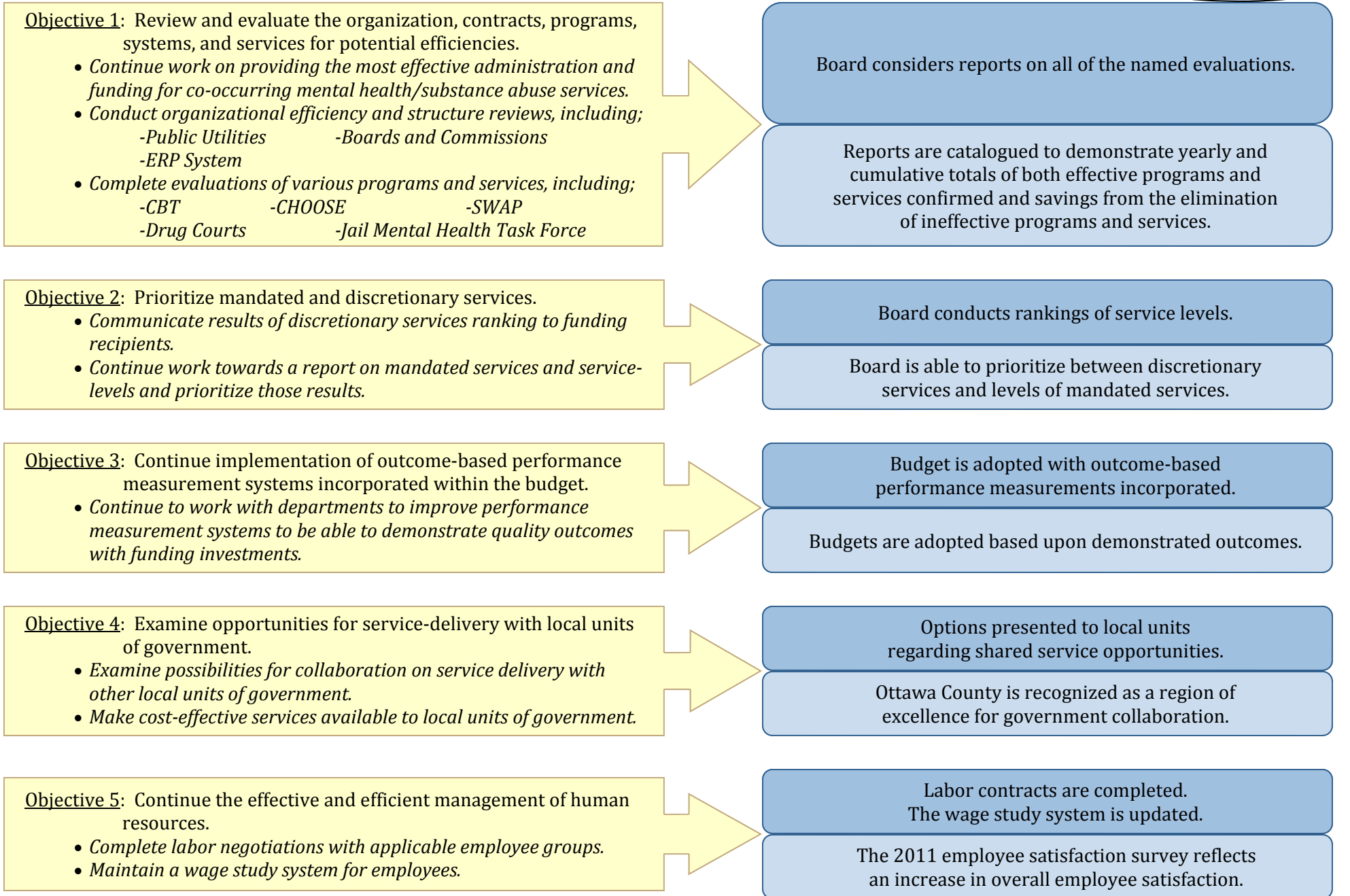
In addition, because of the rapid growth in the County, concern over green space and waterway access has become increasingly important. The 2011 Parks and Recreation budget includes a .3165 mill levy for park development, expansion and maintenance. This levy was renewed by the citizens in August of 2008 and authorizes the levy for ten years. The 2011 Parks and Recreation budget includes a total of \$2.2 million for land acquisition and capital improvements to existing properties.

Last, the Energy Efficiency and Conservation Block grant recorded in the Grant Programs –Pass Thru fund (2750) includes over \$920,000 for upgrades to heating, ventilation, and air conditioning systems in Ottawa County facilities. Most of this has been spent in 2010 and 2011, and the portion that remains for 2012 is to cover the difference in cost between three traditional and fuel efficient vehicles to be used by the Sheriff's department Senior Volunteer Program.

GOAL 4: TO CONTINUALLY IMPROVE THE COUNTY'S ORGANIZATION AND SERVICES.

Output
Outcome Indicator

WHAT WILL WE DO TO GET THERE?



Strategic Plan Goal 4: To Continually Improve the County's Organization and Services

- Objective: Review and evaluate the organization, contracts, programs, and services for potential efficiencies
- Objective: Prioritize mandated and discretionary services
- Objective: Continue implementation of outcome-based performance measurement systems incorporated within the budget
- Objective: Examine opportunities for service-delivery with local units of government
- Objective: Continue the effective and efficient management of human resources

Budget Ramifications: The 2012 budget reflects the accumulated cost benefits of efficiency and organizational studies performed on several County departments. During 2011, additional studies have been performed on the following programs: Sentence Work Abatement Program, Inmate Case Management and Treatment, and Communities Helping Ottawa Obtain a Safe Environment. The cumulative savings from programs modified, privatized, or discontinued as a result of the studies is \$5.8 million.

In addition, the Enterprise Resource Management analysis concluded a new financial/human resources software is needed to efficiently process financial and personnel data. In September of 2011, the County Board approved \$1.6 million for the software, and payments and costs anticipated in 2012 are reflected in the 2012 budget.

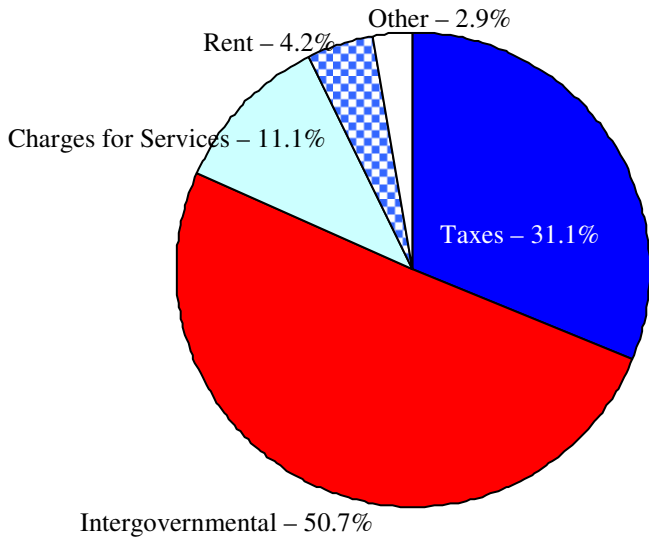
During 2012, the County Board completed an updated ranking of mandatory and discretionary services. No significant program reductions were required with the 2012 budgets, but the rankings may serve as a basis in future budgets. In addition, the 2012 budget includes the continuation of outcome based performance measures and program evaluations. Beginning in 2009, the Planning and Performance Improvement department have been working with departments to further refine goals, objectives, and performance measures. Most departments have now met with PPI and the budget document reflects the initial goals, objectives and performance measures for departments with an emphasis on efficiency and outcome measures. It is a work in process, and further refinement is expected. The project is reflected in the 2012 budget for Planning and Performance Improvement as it uses existing staff.

In August of 2011, the County signed a contract with the City of Grand Haven to provide assessing services for the City. The \$150,000 contract is included in the 2012 budget. Currently, with the help of a grant through the Michigan Municipal League, a private consultant has been engaged to determine if other services (e.g., accounting, treasury, and information technology) can feasibly be contracted out with the County. The results are eagerly anticipated not only by the County and the City of Grand Haven but also by other municipalities in the County that may be interested in the results. Given the financial incentives for collaboration provided by the State, the study may prompt other municipalities to explore contracting with the County for services. The new ERP software will be able to accommodate the accounting for other agencies.

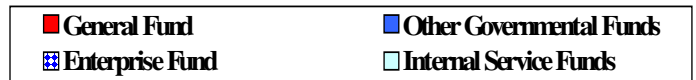
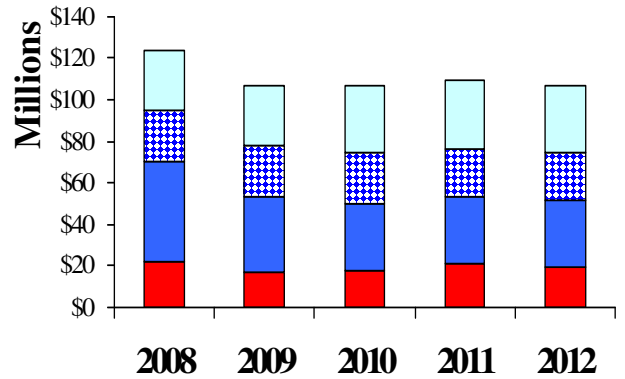
County of Ottawa Summary Information

County of Ottawa Governmental Funds – Revenue Primary Government

2012 Budget

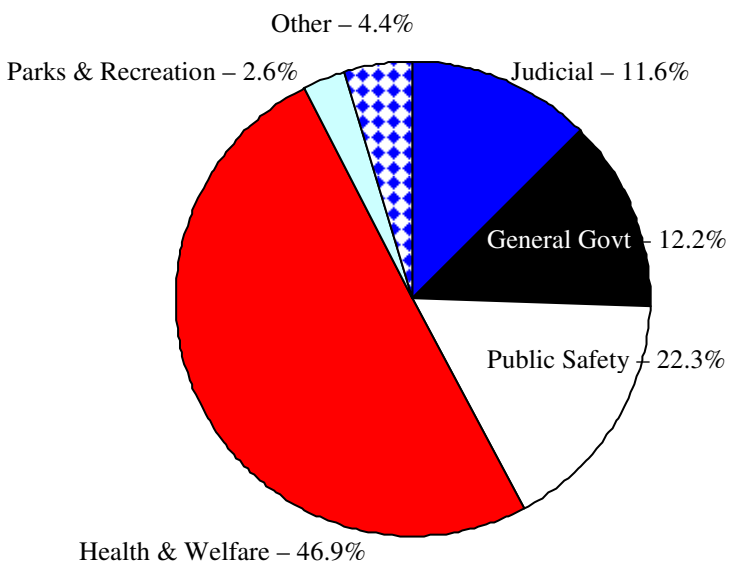


2008 – 2010 Actual, 2011 Estimated, 2012 Budgeted

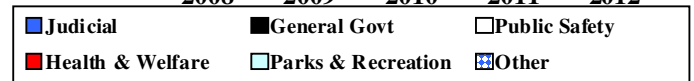
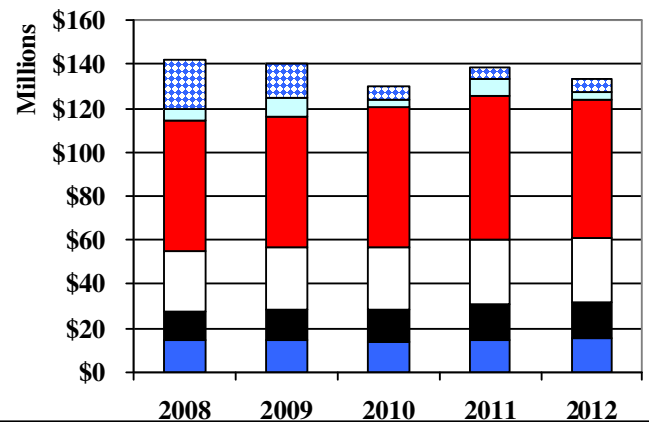


County of Ottawa Governmental Funds – Expenditures Primary Government

2012 Budget

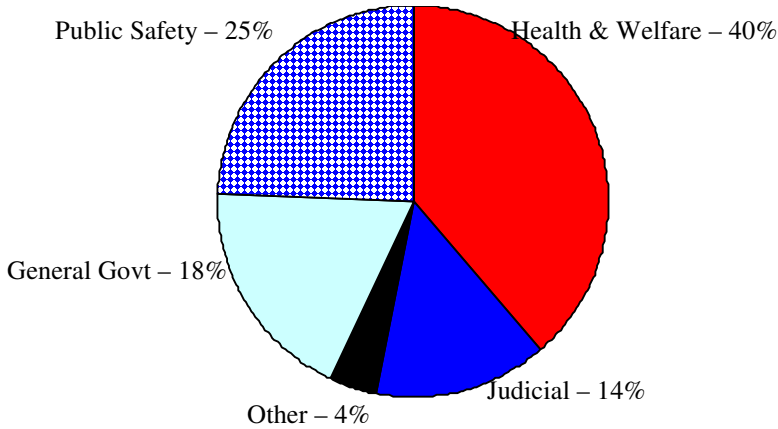


2008 – 2010 Actual, 2011 Estimated, 2012 Budgeted

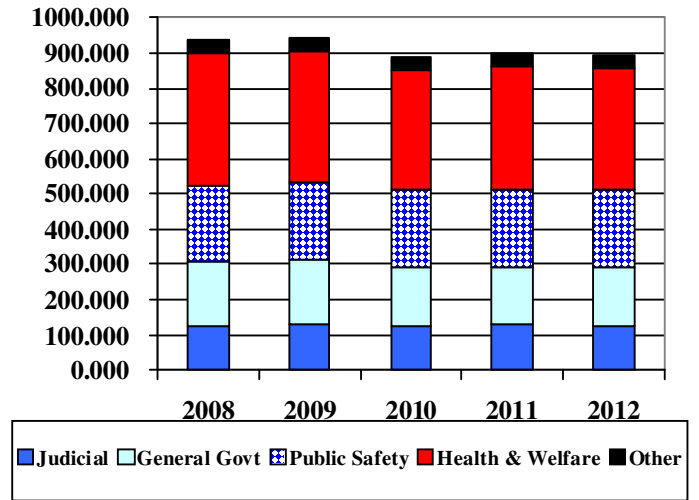


County of Ottawa Personnel by Function - All Funds Primary Government

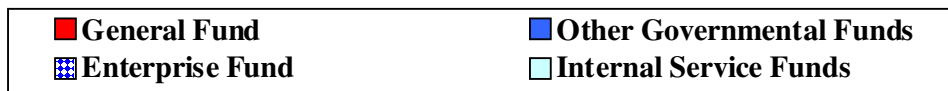
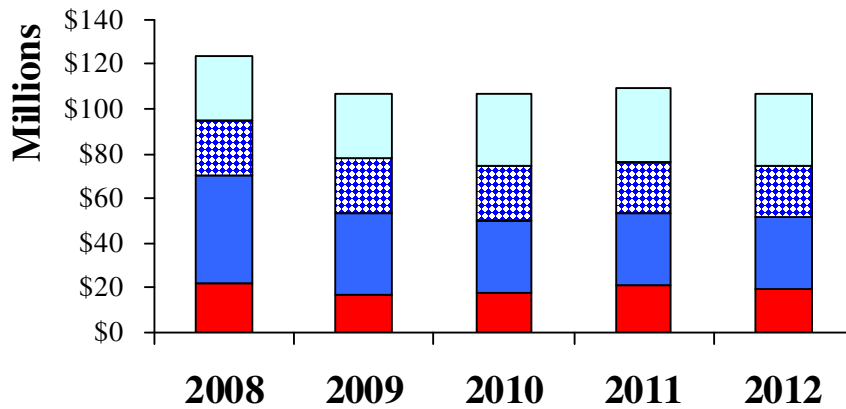
2012 Budget – Full Time Equivalents



2008 – 2012 Adopted Budget Full Time Equivalents



County of Ottawa Equity by Fund Type Primary Government



Note: Equity is based on modified accrual accounting for Governmental Funds and full accrual for Enterprise and Internal Services Funds. Accordingly, equity decreased in 2009 due to the use of \$20 million in County assets for the construction of the new Grand Haven Courthouse and Fillmore Street addition.

COUNTY OF OTTAWA
SUMMARY OF 2012 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
Revenues:						
Taxes	\$37,722,173	\$2,980,549				\$40,702,722
Intergovernmental Revenue	6,810,310	59,546,401				66,356,711
Charges for Services	11,827,618	2,705,012				14,532,630
Fines and Forfeits	1,066,600					1,066,600
Interest on Investments	243,360	156,452			\$20	399,832
Rental	3,244,547	493,208	\$1,823,020			5,560,775
Licenses and Permits	270,000	555,676				825,676
Other Revenue	324,867	1,127,753				1,452,620
	<u>61,509,475</u>	<u>67,565,051</u>	<u>1,823,020</u>		<u>20</u>	<u>130,897,566</u>
Expenditures:						
Legislative	466,020					466,020
Judicial	11,029,283	4,453,141				15,482,424
General Government	15,752,982	533,064				16,286,046
Public Safety	23,135,253	6,614,966				29,750,219
Public Works	747,800	795,078				1,542,878
Health & Welfare	908,436	61,773,954				62,682,390
Culture & Recreation		3,477,831				3,477,831
Community & Economic Development	753,537	1,500				755,037
Other	623,474					623,474
Debt Service			2,585,920			2,585,920
Capital Projects						
	<u>53,416,785</u>	<u>77,649,534</u>	<u>2,585,920</u>			<u>133,652,239</u>
Revenue Over (Under) Expenditures	8,092,690	(10,084,483)	(762,900)		20	(2,754,673)
Operating Transfers In (Out)	(9,445,032)	10,266,772	762,900			1,584,640
Bond Proceeds						
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(1,352,342)	182,289			20	(1,170,033)
Fund Balance, Beginning of Year	<u>20,910,254</u>	<u>32,026,108</u>			<u>5,769</u>	<u>52,942,131</u>
Projected Fund Balance, End of Budget Year	<u><u>\$19,557,912</u></u>	<u><u>\$32,208,397</u></u>	<u><u>None</u></u>	<u><u>None</u></u>	<u><u>\$5,789</u></u>	<u><u>\$51,772,098</u></u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

<u>All Budgeted Funds</u>	Prior Year Actual 12/31/2010	Current Year Estimated 12/31/2011	Adopted Budget 2012
Revenues:			
Taxes	\$42,348,687	\$41,287,526	\$40,702,722
Intergovernmental Revenue	64,864,135	\$76,009,995	\$66,356,711
Charges for Services	9,182,235	\$13,020,079	\$14,532,630
Fines and Forfeits	1,059,777	\$1,110,218	\$1,066,600
Interest on Investments	686,816	\$719,917	\$307,832
Rental	5,888,783	\$5,952,092	\$5,560,775
Licenses and Permits	682,162	\$923,121	\$825,676
Other Revenue	1,872,377	2,299,984	1,544,620
Total Revenues	126,584,972	141,322,932	130,897,566
Expenditures:			
Legislative	486,009	433,886	466,020
Judicial	14,069,261	14,614,036	15,482,424
General Government	13,909,255	16,464,958	16,286,046
Public Safety	29,041,847	29,009,691	29,750,219
Public Works	1,323,796	1,370,740	1,542,878
Health & Welfare	63,539,157	66,107,308	62,682,390
Community & Economic Development	579,516	647,300	755,037
Culture & Recreation	3,834,249	7,091,292	3,477,831
Other	225,829	276,389	623,474
Debt Service	3,150,198	3,145,464	2,585,920
Capital Projects	180,621		
Total Expenditures	130,339,738	139,161,064	133,652,239
Revenue Over (Under) Expenditures	(3,754,766)	2,161,868	(2,754,673)
Operating Transfers In (Out)	453,013	869,587	1,584,640
Proceeds from capital lease	35,995		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$3,265,758)		
Budgeted Net Revenues (Expenditures)			(1,170,033)
Current Estimated Revenues Over (Under) Expenditures		3,031,455	
Fund Balance, Beginning of Year		49,910,676	52,942,131
Projected Fund Balance, End of Year		\$52,942,131	\$51,772,098

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

General Fund (1010)	Prior Year Actual 12/31/2010	Current Year Estimated 12/31/2011	Adopted Budget 2012
Revenues:			
Taxes	\$39,169,886	\$38,250,463	\$37,722,173
Intergovernmental Revenue	4,741,106	10,226,348	6,810,310
Charges for Services	6,413,243	9,946,877	11,827,618
Fines and Forfeits	1,051,277	1,110,218	1,066,600
Interest on Investments	367,273	469,160	151,360
Rental	2,916,852	3,016,942	3,244,547
Licenses and Permits	222,794	394,380	270,000
Other Revenue	569,966	643,123	416,867
Total Revenues	55,452,397	64,057,511	61,509,475
Expenditures:			
Legislative	486,009	433,886	466,020
Judicial	9,732,554	10,112,106	11,029,283
General Government	12,264,139	14,741,874	15,752,982
Public Safety	23,753,784	23,532,263	23,135,253
Public Works	344,229	227,308	747,800
Health & Welfare	1,533,676	871,817	908,436
Community & Economic Development	575,050	645,800	753,537
Other	225,829	276,389	623,474
Total Expenditures	48,915,270	50,841,443	53,416,785
Revenue Over (Under) Expenditures	6,537,127	13,216,068	8,092,690
Operating Transfers In (Out)	(5,270,583)	(10,285,315)	(9,445,032)
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$1,266,544</u>		
Budgeted Net Revenues (Expenditures)			(1,352,342) ²
Current Estimated Revenues Over (Under) Expenditures		2,930,753 ¹	
Fund Balance, Beginning of Year		17,979,501	20,910,254
Projected Fund Balance, End of Year		<u>\$20,910,254</u>	<u>\$19,557,912</u>

1 The 2011 estimate for General Fund includes committed fund balance use of \$1,001,860, mostly for the operating transfer to the DB/DC Conversion fund. In addition, \$46,500 of the Red Pine Timber committed fund balance has been used for the Parks Marne Bog. Anticipated contributions to committed fund balance include \$44,318 in net tower rental collections, \$17,021 representing 10% of revenue from the utility rebate analysis, and other various additions and subtractions. The anticipated increase in the General Fund unassigned fund balance is just over \$3.9 million..

2 The budgeted change in fund balance for 2012 is a decrease of \$1.35 million. Based on prior Board actions, \$117,671 will be added to committed fund balance. The 2012 budget includes the use of \$932,496 in committed fund balance: \$689,000 committed from 2010 revenues over expenditures, \$145,000 from committed fund balance for buildings to fund roofs on two County facilities, \$98,500 from other commitments, mainly for planning studies. Consequently, the operating shortfall is actually \$537,000. However, even if the General Fund uses the full \$537,000, the County will still be in compliance with its policy to maintain an unassigned fund balance in the General Fund of 10% - 15% of the most recently completed audited figures. Currently, unassigned fund balance is at 15 percent.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Parks & Recreation (2081)</u>	Actual	Estimated	Budget
	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Taxes	\$3,171,884	\$3,030,563	\$2,974,049
Intergovernmental Revenue	296,116	1,624,400	317,600
Charges for Services	406,044	364,060	371,460
Fines and Forfeits			
Interest on Investments	75,984	43,644	19,357
Rental	68,081	72,515	53,500
Licenses and Permits			
Other Revenue	237,089	522,167	5,000
Total Revenues	<u>4,255,198</u>	<u>5,657,349</u>	<u>3,740,966</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation	3,834,249	7,091,292	3,477,831
Other			
Total Expenditures	<u>3,834,249</u>	<u>7,091,292</u>	<u>3,477,831</u>
Revenue Over (Under) Expenditures	420,949	(1,433,943)	263,135
Operating Transfers In (Out)		46,500	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$420,949</u>		
Budgeted Net Revenues (Expenditures)			263,135
Current Estimated Revenues Over (Under) Expenditures		(1,387,443)	
Fund Balance, Beginning of Year		5,388,610	4,001,167
Projected Fund Balance, End of Year		<u>\$4,001,167</u>	<u>\$4,264,302</u>

Changes in fund balance in this fund can vary substantially from year to year depending on the land acquisition and capital improvement projects planned for the year. 2011 reflects significant fund balance use for this reason. At this point, very few capital projects are planned for 2012.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year Actual	Current Year Estimated	Adopted Budget
<u>Friend of the Court (2160)</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$2,023,467	\$2,012,112	\$1,982,676
Charges for Services	298,081	388,950	403,060
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,321,548</u>	<u>2,401,062</u>	<u>2,385,736</u>
Expenditures:			
Judicial	3,057,775	3,160,793	3,233,139
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>3,057,775</u>	<u>3,160,793</u>	<u>3,233,139</u>
Revenue Over (Under) Expenditures	(736,227)	(759,731)	(847,403)
Operating Transfers In (Out)	<u>546,235</u>	<u>759,731</u>	<u>847,403</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$189,992)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>9/30 Judicial Grants (2170)</u>	Actual	Estimated	Budget
	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$211,989	\$371,500	\$144,939
Charges for Services		24,000	25,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	4,125		
Total Revenues	<u>216,114</u>	<u>395,500</u>	<u>169,939</u>
Expenditures:			
Judicial	287,524	449,786	219,663
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>287,524</u>	<u>449,786</u>	<u>219,663</u>
Revenue Over (Under) Expenditures	(71,410)	(54,286)	(49,724)
Operating Transfers In (Out)	<u>73,827</u>	<u>55,784</u>	<u>49,724</u>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$2,417</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		1,498	
Fund Balance, Beginning of Year		<u>7,431</u>	<u>8,929</u>
Projected Fund Balance, End of Year		<u><u>\$8,929</u></u>	<u><u>\$8,929</u></u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Health (2210)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$4,392,368	\$4,761,928	\$3,587,891
Charges for Services	611,694	637,698	629,473
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits	459,368	528,741	555,676
Other Revenue	241,947	185,478	194,963
Total Revenues	5,705,377	6,113,845	4,968,003
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	9,243,028	8,904,039	8,970,159
Culture & Recreation			
Other			
Total Expenditures	9,243,028	8,904,039	8,970,159
Revenue Over (Under) Expenditures	(3,537,651)	(2,790,194)	(4,002,156)
Operating Transfers In (Out)	3,537,651	2,790,194	4,002,156
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(3,537,651)	(2,790,194)	(4,002,156)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		952,574	952,574
Projected Fund Balance, End of Year		\$952,574	\$952,574

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Mental Health (2220)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$31,335,602	\$33,141,777	\$35,160,089
Charges for Services	612,714	435,747	403,700
Fines and Forfeits			
Interest on Investments	33,969	36,000	36,000
Rental	135,801	96,323	56,506
Licenses and Permits			
Other Revenue	157,387	74,421	76,953
Total Revenues	32,275,473	33,784,268	35,733,248
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	33,040,279	34,426,316	36,296,356
Culture & Recreation			
Other			
Total Expenditures	33,040,279	34,426,316	36,296,356
Revenue Over (Under) Expenditures	(764,806)	(642,048)	(563,108)
Operating Transfers In (Out)	722,178	563,108	563,108
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$42,628)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(78,940)	
Fund Balance, Beginning of Year		105,991	27,051
Projected Fund Balance, End of Year		\$27,051	\$27,051

In 2011, Community Mental Health anticipates using fund balance for matching State funds for the programs requiring a 10% local match, primarily institutional costs and prevention services.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Solid Waste Clean - Up (2271)</u>	Actual	Estimated	Budget
Revenues:	12/31/2010	12/31/2011	2012
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$41,126	\$32,655	\$13,699
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>41,126</u>	<u>32,655</u>	<u>13,699</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	450,939	618,905	292,100
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>450,939</u>	<u>618,905</u>	<u>292,100</u>
Revenue Over (Under) Expenditures	(409,813)	(586,250)	(278,401)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$409,813)</u>		
Budgeted Net Revenues (Expenditures)			(278,401)
Current Estimated Revenues Over (Under) Expenditures		(586,250)	
Fund Balance, Beginning of Year		<u>3,081,620</u>	<u>2,495,370</u>
Projected Fund Balance, End of Year		<u>\$2,495,370</u>	<u>\$2,216,969</u>

*The 2011 estimate reflects the completion of upgrades to the water and purge system at the landfill which began in 2006.
The 2012 budgeted fund balance use is for operations.*

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Landfill Tipping Fees (2272)</u>	Actual	Estimated	Budget
	12/31/2010	12/31/2011	2012
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$327,084	\$345,000	\$345,000
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	27,077	31,500	31,500
Total Revenues	354,161	376,500	376,500
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	371,059	366,958	345,409
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	371,059	366,958	345,409
Revenue Over (Under) Expenditures	(16,898)	9,542	31,091
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$16,898)		
Budgeted Net Revenues (Expenditures)			31,091
Current Estimated Revenues Over (Under) Expenditures		9,542	
Fund Balance, Beginning of Year		932,363	941,905
Projected Fund Balance, End of Year		\$941,905	\$972,996

Revenues vary depending on the actions of Waste Management. The County has reduced costs to better match revenues.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Transportation System (2320)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	157,569	157,569	157,569
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works	157,569	157,569	157,569
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	157,569	157,569	157,569
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)		(25,787)	
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(25,787)	
Fund Balance, Beginning of Year		25,787	
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

	Prior Year Actual 12/31/2010	Current Year Estimated 12/31/2011	Adopted Budget 2012
Special Revenue			
<u>Farmland Preservation (2340)</u>			
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	\$1,000	\$200	
Total Revenues	1,000	200	
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures	1,000	200	
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$1,000		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		200	
Fund Balance, Beginning of Year		1,000	1,200
Projected Fund Balance, End of Year		\$1,200	\$1,200

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

	Prior Year Actual 12/31/2010	Current Year Estimated 12/31/2011	Adopted Budget 2012
Special Revenue			
<u>Planning Commission (2420)</u>			
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Interest on Investments			
Rental			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development	4,466		
Culture & Recreation			
Other			
Total Expenditures	4,466		
Revenue Over (Under) Expenditures	(4,466)		
Operating Transfers In (Out)	(185,758)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$190,224)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

This fund was closed at 12/31/10 in connection with the implementation of GASB statement 54. The activity in this fund is now recorded in the General Fund.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
Brownfield Redevelopment	Actual	Estimated	Budget
<u>Authority (2430)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services		\$1,500	\$1,500
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		1,500	1,500
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development		1,500	1,500
Capital Projects			
Total Expenditures		1,500	1,500
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Infrastructure (2444)</u>	Actual	Estimated	Budget
<u>Revenues:</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$46,613	\$40,870	\$26,379
Rental			
Other Revenue			
Total Revenues	<u>46,613</u>	<u>40,870</u>	<u>26,379</u>
<u>Expenditures:</u>			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community & Economic Development			
Capital Projects			
Total Expenditures			
Revenue Over (Under) Expenditures	46,613	40,870	26,379
Operating Transfers In (Out)	<u>(125,000)</u>	<u>(525,000)</u>	<u>(125,000)</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$78,387)</u>		
Budgeted Net Revenues (Expenditures)			(98,621)
Current Estimated Revenues Over (Under) Expenditures		(484,130)	
Fund Balance, Beginning of Year		<u>2,472,264</u>	<u>1,988,134</u>
Projected Fund Balance, End of Year		<u>\$1,988,134</u>	<u>\$1,889,513</u>

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects which are recorded as assets. In addition, the fund contributes to debt service payments on the Fillmore Street/Grand Haven project. The 2011 fund balance usage reflects the transfer of \$400,000 to the DB/DC Conversion fund.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Public Improvement (2450)</u>	Actual	Estimated	Budget
	12/31/2010	12/31/2011	2012
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$39,217	\$33,297	\$16,873
Rental	379,751	383,723	383,202
Licenses and Permits			
Other Revenue	2,050		
Total Revenues	421,018	417,020	400,075
Expenditures:			
Judicial			
General Government	5,385	202,700	22,800
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	5,385	202,700	22,800
Revenue Over (Under) Expenditures	415,633	214,320	377,275
Operating Transfers In (Out)	(186,900)	(187,875)	(188,075)
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$228,733		
Budgeted Net Revenues (Expenditures)			189,200
Current Estimated Revenues Over (Under) Expenditures		26,445	
Fund Balance, Beginning of Year		3,262,592	3,289,037
Projected Fund Balance, End of Year		\$3,289,037	\$3,478,237

The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule). Fund balance is expected to increase in 2011 and 2012 because there are no capital projects planned that will use the rent revenue. The 2012 budget reflects the continued redistribution of \$300,000 in revenue to the General Fund for operations.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year Actual 12/31/2010	Current Year Estimated 12/31/2011	Adopted Budget 2012
<u>Homestead Property Tax (2550)</u>			
Revenues:			
Taxes	\$6,917	\$6,500	\$6,500
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	648	791	277
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	7,565	7,291	6,777
Expenditures:			
Legislative			
Judicial			
General Government	59,952	24,368	12,967
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Capital Projects			
Total Expenditures	59,952	24,368	12,967
Revenue Over (Under) Expenditures	(52,387)	(17,077)	(6,190)
Operating Transfers In (Out)	65,748	(32,282)	
Proceeds from Capital Lease	35,995		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	\$49,356		
Budgeted Net Revenues (Expenditures)			(6,190)
Current Estimated Revenues Over (Under) Expenditures		(49,359)	
Fund Balance, Beginning of Year		81,637	32,278
Projected Fund Balance, End of Year		\$32,278	\$26,088

The fund balance is decreasing in 2011 and 2012 to reflect the payment for the BS & A software upgrade and a transfer of \$32,000 to the General Fund in 2011 as required by law.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
Register of Deeds	Actual	Estimated	Budget
<u>Automation Fund (2560)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services	\$246,127	\$253,000	\$259,450
Fines and Forfeits			
Interest on Investments	4,649	4,887	2,307
Rental			
Licenses and Permits			
Other Revenue		230	
Total Revenues	<u>\$250,776</u>	<u>258,117</u>	<u>261,757</u>
Expenditures:			
Judicial			
General Government	266,779	233,296	203,352
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>\$266,779</u>	<u>233,296</u>	<u>203,352</u>
Revenue Over (Under) Expenditures	(16,003)	24,821	58,405
Proceeds from Capital Lease			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$16,003)</u>		
Budgeted Net Revenues (Expenditures)			58,405
Current Estimated Revenues Over (Under) Expenditures		24,821	
Fund Balance, Beginning of Year		<u>405,896</u>	<u>430,717</u>
Projected Fund Balance, End of Year		<u>\$430,717</u>	<u>\$489,122</u>

The fund balance use in 2010 reflects the remaining payment for the Land Records software. In 2011 and 2012, the fund will again accumulate fund balance to pay for technology upgrades in the future (pursuant to Public Act 698 of 2002).

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		8,269,673	8,269,673
Projected Fund Balance, End of Year		<u>8,269,673</u>	<u>8,269,673</u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Prosecuting Attorney Grants (2601)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$144,000	\$140,400	\$140,400
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	500	360	588
Total Revenues	144,500	140,760	140,988
Expenditures:			
Judicial			
General Government	212,427	211,581	208,945
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	212,427	211,581	208,945
Revenue Over (Under) Expenditures	(67,927)	(70,821)	(67,957)
Operating Transfers In (Out)	67,927	45,729	67,957
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(25,092)	
Fund Balance, Beginning of Year		25,092	
Projected Fund Balance, End of Year		None	None

In September of 2011, the Board voted to transfer the fund balance in this fund to the DB/DC Conversion fund.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$305,823	\$451,508	\$54,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	305,823	451,508	54,000
Expenditures:			
Judicial			
General Government			
Public Safety	320,068	451,508	54,000
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	320,068	451,508	54,000
Revenue Over (Under) Expenditures	(14,245)		
Operating Transfers In (Out)	14,245		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		-	-
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Contracts (2610)</u>	Actual	Estimated	Budget
	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$4,189,686	\$4,357,093	\$5,873,498
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	5,081	1,500	
Total Revenues	<u>4,194,767</u>	<u>4,358,593</u>	<u>5,873,498</u>
Expenditures:			
Judicial			
General Government			
Public Safety	4,404,570	4,593,823	6,221,799
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>4,404,570</u>	<u>4,593,823</u>	<u>6,221,799</u>
Revenue Over (Under) Expenditures	(209,803)	(235,230)	(348,301)
Operating Transfers In (Out)	<u>209,803</u>	<u>235,230</u>	<u>348,301</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>1,241</u>	<u>1,241</u>
Projected Fund Balance, End of Year		<u><u>\$1,241</u></u>	<u><u>\$1,241</u></u>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Road Patrol (2661)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$215,491	\$190,700	\$171,630
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	215,491	190,700	171,630
Expenditures:			
Judicial			
General Government			
Public Safety	326,621	330,321	339,167
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	326,621	330,321	339,167
Revenue Over (Under) Expenditures	(111,130)	(139,621)	(167,537)
Operating Transfers In (Out)	111,130	139,621	167,537
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year Actual 12/31/2010	Current Year Estimated 12/31/2011	Adopted Budget 2012
<u>Law Library (2690)</u>			
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits	\$8,500		
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	8,500		
Expenditures:			
Judicial	28,177		
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	28,177		
Revenue Over (Under) Expenditures	(19,677)		
Operating Transfers In (Out)	(37,502)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$57,179)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

This fund was closed at 12/31/10 in connection with the implementation of GASB statement 54. The activity in this fund is now recorded in the General Fund.

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Administration (2740)</u>	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$404,101	\$694,075	\$425,114
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>404,101</u>	<u>694,075</u>	<u>425,114</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	404,101	694,075	425,114
Culture & Recreation			
Other			
Total Expenditures	<u>404,101</u>	<u>694,075</u>	<u>425,114</u>
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>948</u>	<u>948</u>
Projected Fund Balance, End of Year		<u><u>\$948</u></u>	<u><u>\$948</u></u>

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$1,995,691	\$1,081,427	\$1,203,599
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	1,995,691	1,081,427	1,203,599
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,995,691	1,081,427	1,203,599
Culture & Recreation			
Other			
Total Expenditures	1,995,691	1,081,427	1,203,599
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Adult (2742)</u>	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$945,072	\$818,203	\$1,185,636
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	945,072	818,203	1,185,636
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	945,072	818,203	1,185,636
Culture & Recreation			
Other			
Total Expenditures	945,072	818,203	1,185,636
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		511	511
Projected Fund Balance, End of Year		\$511	\$511

County of Ottawa
Budget Summary
Budget Year Ending June 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>6/30 Grant Programs (2743)</u>	<u>6/30/2010</u>	<u>6/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$2,508,651	\$2,821,659	\$1,675,362
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,508,651</u>	<u>2,821,659</u>	<u>1,675,362</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	2,516,582	2,850,064	1,714,374
Culture & Recreation			
Other			
Total Expenditures	<u>2,516,582</u>	<u>2,850,064</u>	<u>1,714,374</u>
Revenue Over (Under) Expenditures	(7,931)	(28,405)	(39,012)
Operating Transfers In (Out)	<u>(9,927)</u>		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u>(\$17,858)</u></u>		
Budgeted Net Revenues (Expenditures)			(39,012)
Current Estimated Revenues Over (Under) Expenditures		(28,405)	
Fund Balance, Beginning of Year		<u>74,509</u>	<u>46,104</u>
Projected Fund Balance, End of Year		<u>\$46,104</u>	<u>\$7,092</u>

Accumulated fund balance from prior years will be used for various strategic planning initiatives in 2011 and 2012.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>12/31 Grant Programs (2744)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$116,947	\$172,455	\$129,100
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	37,483		
Total Revenues	154,430	172,455	129,100
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	146,032	172,455	129,100
Culture & Recreation			
Other			
Total Expenditures	146,032	172,455	129,100
Revenue Over (Under) Expenditures	8,398		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	\$8,398		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		51,060	51,060
Projected Fund Balance, End of Year		\$51,060	\$51,060

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>9/30 Grant Programs (2748)</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$3,593,546	\$5,386,373	\$1,270,000
Charges for Services			
Fines and Forfeits			
Interest on Investments	71		
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	3,593,617	5,386,373	1,270,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	3,605,517	5,387,373	1,270,000
Culture & Recreation			
Other			
Total Expenditures	3,605,517	5,387,373	1,270,000
Revenue Over (Under) Expenditures	(11,900)	(1,000)	
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$11,900)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(1,000)	
Fund Balance, Beginning of Year		22,371	21,371
Projected Fund Balance, End of Year		\$21,371	\$21,371

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2010</u>	<u>3/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$17,500	\$97,663	\$8,834
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	5,000		
Total Revenues	22,500	97,663	8,834
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	22,500	97,663	8,834
Culture & Recreation			
Other			
Total Expenditures	22,500	97,663	8,834
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Grant Programs - Pass Thru (2750)</u>	Actual 9/30/2010	Estimated 9/30/2011	Budget 2012
Revenues:			
Intergovernmental Revenue	\$1,238,844	\$1,031,564	\$30,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	1,238,844	1,031,564	30,000
Expenditures:			
Judicial	18,573		
General Government		963,352	30,000
Public Safety	1,247,679	101,776	
Public Works			
Health & Welfare			
Culture & Recreation			
Community & Economic Development			
Other			
Total Expenditures	1,266,252	1,065,128	30,000
Revenue Over (Under) Expenditures	(27,408)	(33,564)	
Operating Transfers In (Out)	27,408	33,564	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	-	-	
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		-	-
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Emergency Feeding (2800)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$365,851	\$64,100	\$65,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	365,851	64,100	65,000
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	365,654	64,100	65,000
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	365,654	64,100	65,000
Revenue Over (Under) Expenditures	197		
Operating Transfers In (Out)			
	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$197</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/> 18,885	<hr/> 18,885
Projected Fund Balance, End of Year		<hr/> \$18,885 <hr/>	<hr/> \$18,885 <hr/>

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Federal Emergency	Actual	Estimated	Budget
<u>Management Agency (2810)</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$2,500		
Charges for Services			
Fines and Forfeits			
Interest on Investments	20		
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	2,520		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,000		
Culture & Recreation			
Other			
	<hr/>	<hr/>	<hr/>
Total Expenditures	5,000		
Revenue Over (Under) Expenditures	(2,480)		
Operating Transfers In (Out)	<hr/> 2,480	<hr/>	<hr/>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<hr/> <hr/>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<hr/>	<hr/>
Projected Fund Balance, End of Year		<hr/> <hr/> None	<hr/> <hr/> None

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Community	Actual	Estimated	Budget
<u>Corrections Program (2850)</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$220,000	\$241,046	\$241,046
Charges for Services	197,817	190,247	190,247
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	9,896	9,374	9,374
Total Revenues	<u>427,713</u>	<u>440,667</u>	<u>440,667</u>
Expenditures:			
Judicial	963,231	891,351	1,000,339
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>963,231</u>	<u>891,351</u>	<u>1,000,339</u>
Revenue Over (Under) Expenditures	(535,518)	(450,684)	(559,672)
Operating Transfers In (Out)	<u>488,885</u>	<u>349,823</u>	<u>559,672</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$46,633)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(100,861)	
Fund Balance, Beginning of Year		<u>207,555</u>	<u>106,694</u>
Projected Fund Balance, End of Year		<u>\$106,694</u>	<u>\$106,694</u>

In September of 2011, the Board voted to transfer \$100,861 from this fund to the DB/DC Conversion fund.

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
Revenue Sharing	Actual	Estimated	Budget
<u>Reserve Fund (2855)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$31,334		
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	31,334		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures	31,334		
Operating Transfers In (Out)	(4,681,321)	(422,130)	
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$4,649,987)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(422,130)	
Fund Balance, Beginning of Year		422,130	
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

The Revenue Sharing Reserve Fund has been depleted (as planned) in 2011. Revenue Sharing payments from the State have resumed during 2011.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Community Action Agency (2870)</u>	Actual	Estimated	Budget
	9/30/2010	9/30/2011	2012
Revenues:			
Intergovernmental Revenue	\$936,494	\$618,548	\$384,364
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	21,904	50,000	40,000
Total Revenues	958,398	668,548	424,364
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	1,018,894	697,548	453,364
Culture & Recreation			
Other			
Total Expenditures	1,018,894	697,548	453,364
Revenue Over (Under) Expenditures	(60,496)	(29,000)	(29,000)
Operating Transfers In (Out)	26,520	29,000	29,000
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	(\$33,976)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		118,715	118,715
Projected Fund Balance, End of Year		\$118,715	\$118,715

County of Ottawa
Budget Summary
Budget Year Ending March 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Weatherization (2890)</u>	Actual	Estimated	Budget
	<u>3/31/2010</u>	<u>3/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$663,686	\$1,832,819	\$1,468,170
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	21,281	64,500	50,000
Total Revenues	<u>684,967</u>	<u>1,897,319</u>	<u>1,518,170</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	681,385	1,896,819	1,518,170
Culture & Recreation			
Other			
Total Expenditures	<u>681,385</u>	<u>1,896,819</u>	<u>1,518,170</u>
Revenue Over (Under) Expenditures	3,582	500	
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$3,582</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		500	
Fund Balance, Beginning of Year		<u>3,750</u>	<u>4,250</u>
Projected Fund Balance, End of Year		<u>\$4,250</u>	<u>\$4,250</u>

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Department of Human	Actual	Estimated	Budget
<u>Services (2901)</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$171,723	\$175,000	\$175,000
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	2,315	431	
Total Revenues	<u>174,038</u>	<u>175,431</u>	<u>175,000</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	259,316	249,181	248,690
Culture & Recreation			
Other			
Total Expenditures	<u>259,316</u>	<u>249,181</u>	<u>248,690</u>
Revenue Over (Under) Expenditures	(85,278)	(73,750)	(73,690)
Operating Transfers In (Out)	<u>74,837</u>	<u>(176,250)</u>	<u>73,690</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>(\$10,441)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(250,000)	
Fund Balance, Beginning of Year		<u>269,773</u>	<u>19,773</u>
Projected Fund Balance, End of Year		<u>\$19,773</u>	<u>\$19,773</u>

In September of 2011, the Board voted to transfer \$250,000 from this fund to the DB/DC Conversion fund.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year	Current Year	Adopted
Child Care-Circuit Court (2920)	Actual	Estimated	Budget
<u>Child Care-Circuit Court (2920)</u>	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$3,648,170	\$3,479,228	\$3,669,680
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue	528,276	716,700	719,375
Total Revenues	<u>4,176,446</u>	<u>4,195,928</u>	<u>4,389,055</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	7,686,556	7,834,728	8,259,354
Culture & Recreation			
Other			
Total Expenditures	<u>7,686,556</u>	<u>7,834,728</u>	<u>8,259,354</u>
Revenue Over (Under) Expenditures	(3,510,110)	(3,638,800)	(3,870,299)
Operating Transfers In (Out)	<u>3,992,884</u>	<u>2,888,800</u>	<u>3,870,299</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$482,774</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(750,000)	
Fund Balance, Beginning of Year		<u>1,922,093</u>	<u>1,172,093</u>
Projected Fund Balance, End of Year		<u>\$1,172,093</u>	<u>\$1,172,093</u>

In September of 2011, the Board voted to transfer \$750,000 from this fund to the DB/DC Conversion fund.

County of Ottawa
Budget Summary
Budget Year Ending September 30, 2012

Special Revenue	Prior Year Actual 9/30/2010	Current Year Estimated 9/30/2011	Adopted Budget 2012
<u>Child Care-Social Services (2921)</u>			
Revenues:			
Intergovernmental Revenue	\$270	\$500	\$500
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	270	500	500
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	796	1,500	1,500
Culture & Recreation			
Other			
Total Expenditures	796	1,500	1,500
Revenue Over (Under) Expenditures	(526)	(1,000)	(1,000)
Operating Transfers In (Out)		(72,260)	1,000
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$526)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures		(73,260)	
Fund Balance, Beginning of Year		73,260	
Projected Fund Balance, End of Year		None	None

In September of 2011, the Board voted to transfer the fund balance in this fund to the DB/DC Conversion fund.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
Soldiers & Sailors	Actual	Estimated	Budget
<u>Relief (2930)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	\$45,725		
Culture & Recreation			
Other			
Total Expenditures	45,725		
Revenue Over (Under) Expenditures	(45,725)		
Operating Transfers In (Out)	45,725		
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

This fund was closed at 12/31/10 in connection with the implementation of GASB statement 54. The activity in this fund is now recorded in the General Fund.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Veteran's Trust (2941)</u>	Actual	Estimated	Budget
	<u>9/30/2010</u>	<u>9/30/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue	\$21,872	\$60,000	\$24,704
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>21,872</u>	<u>60,000</u>	<u>24,704</u>
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	23,353	60,000	24,704
Culture & Recreation			
Other			
Total Expenditures	<u>23,353</u>	<u>60,000</u>	<u>24,704</u>
Revenue Over (Under) Expenditures	(1,481)		
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>(\$1,481)</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>DB/DC Conversion (2970)</u>	Actual	Estimated	Budget
	12/31/2010	12/31/2011	2012
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services		\$343,000	
Fines and Forfeits			
Interest on Investments		20,932	\$22,712
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues		363,932	22,712
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures		363,932	22,712
Operating Transfers In (Out)		4,271,527	
Revenue & Other Sources Over (Under) Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			22,712
Current Estimated Revenues Over (Under) Expenditures		4,635,459	
Fund Balance, Beginning of Year			4,635,459
Projected Fund Balance, End of Year		\$4,635,459	\$4,658,171

This fund was established in 2011 to accumulate the funds necessary to implement a change in the retirement plan from defined benefit to defined contribution for new employees. As sources for the change are identified, the money is transferred to this fund where it will remain until the change is implemented. The funds will be used to cover the temporary increase in retirement costs the County will experience for approximately the first ten years.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2012

Special Revenue	Prior Year	Current Year	Adopted
<u>Compensated Absences (2980)</u>	Actual	Estimated	Budget
	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services	\$69,431	\$90,000	\$76,122
Fines and Forfeits			
Interest on Investments	45,845	37,643	18,848
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>115,276</u>	<u>127,643</u>	<u>94,970</u>
Expenditures:			
Legislative			
Judicial			
General Government	71,125	87,100	55,000
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>71,125</u>	<u>87,100</u>	<u>55,000</u>
Revenue Over (Under) Expenditures	44,151	40,543	39,970
Operating Transfers In (Out)		<u>(375,000)</u>	
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$44,151</u>		
Budgeted Net Revenues (Expenditures)			39,970
Current Estimated Revenues Over (Under) Expenditures		(334,457)	
Fund Balance, Beginning of Year		<u>3,725,426</u>	<u>3,390,969</u>
Projected Fund Balance, End of Year		<u>\$3,390,969</u>	<u>\$3,430,939</u>

Fund Balance use/increase depends on the number of employees that retire and have a sick bank balance. In addition, in September of 2011, the Board voted to transfer \$375,000 from this fund to the DB/DC Conversion fund.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2012

Debt Service	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5690-5695)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental	\$2,388,298	\$2,382,589	\$1,823,020
Licenses and Permits			
Other Revenue			
Total Revenues	2,388,298	2,382,589	1,823,020
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Debt Service	3,150,198	3,145,464	2,585,920
Total Expenditures	3,150,198	3,145,464	2,585,920
Revenue Over (Under) Expenditures	(761,900)	(762,875)	(762,900)
Operating Transfers In (Out)	761,900	762,875	762,900
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(761,900)	(762,875)	(762,900)
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		None	None

County of Ottawa
Budget Summary
Budget Year Ending December 31, 2012

Capital Projects	Prior Year	Current Year	Adopted
Ottawa County Building	Actual	Estimated	Budget
<u>Authority (5690-5695)</u>	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Interest on Investments			
Rental			
Other Revenue			
Total Revenues			
Expenditures:			
Capital Projects	\$180,621		
Total Expenditures	180,621		
Revenue Over (Under) Expenditures	(180,621)		
Operating Transfers In (Out)	180,621		
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u><u>None</u></u>	<u><u>None</u></u>

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2012

Permanent Fund	Prior Year	Current Year	Adopted
<u>Cemetery Trust (1500)</u>	Actual	Estimated	Budget
	<u>12/31/2010</u>	<u>12/31/2011</u>	<u>2012</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments	\$67	\$38	\$20
Rental			
Licenses and Permits			
Other Revenue			
	<hr/>	<hr/>	<hr/>
Total Revenues	67	38	20
Expenditures:			
Judicial			
General Government		687	
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
	<hr/>	<hr/>	<hr/>
Total Expenditures		687	
Revenue Over (Under) Expenditures	67	(649)	20
Operating Transfers In (Out)	<hr/>	<hr/>	<hr/>
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses	<u>\$67</u>		
Budgeted Net Revenues (Expenditures)			20
Current Estimated Revenues Over (Under) Expenditures		(649)	
Fund Balance, Beginning of Year		<hr/> 6,418	<hr/> 5,769
Projected Fund Balance, End of Year		<hr/> \$5,769	<hr/> \$5,789

COUNTY OF OTTAWA
2012 BUDGET SUMMARY
OTHER FUNDS

FUND NUMBER	FUND NAME	2011 PROJECTED RETAINED EARNINGS	2012 REVENUE/ OPERATING TRANSFERS	2012 EXPENSES/ OPERATING TRANSFERS	2012 PROJECTED RETAINED EARNINGS
5160	Delinquent Tax Revolving Fund	\$23,586,210	\$2,126,526	\$2,923,279	\$22,789,457
5360	Land Bank Authority	0	1,000	1,000	0
6360	Information Technology	2,755,851	2,817,079	2,934,707	2,638,223
6450	Duplicating	674,895	82,738	87,194	670,439
6550	Telecommunications	3,243,834	550,579	756,924	3,037,489
6641	Equipment Pool	4,615,146	899,198	923,844	4,590,500
6770	Protected Self-Funded Programs	3,731,092	380,570	362,436	3,749,226
6771	Employee Insurance	2,079,066	10,323,462	10,497,194	1,905,334
6772	Protected Self-Funded Unemployment Insurance	576,021	188,229	192,703	571,547
6775	Long Term Disability Insurance	106,900	111,268	113,539	104,629
6780	Ottawa County, Michigan Insurance Authority Fund	\$12,995,695	2,123,720	1,708,132	13,411,283
6782	Protected Self-Funded Insurance - Mental Health	1,667,523	1,000	0	1,668,523
TOTAL OTHER FUNDS		<u>\$56,032,233</u>	<u>\$19,605,369</u>	<u>\$20,500,952</u>	<u>\$55,136,650</u>

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2012 ¹

	Ottawa County Road Commission (2010)	Ottawa County Central Dispatch Authority (2350)	Ottawa County Drain Commission	Ottawa County Public Utilities System	2012 Total Component Units
Revenues:					
Intergovernmental revenues	\$26,300,000	\$4,718,295			\$31,018,295
Charges for services			\$5,190,986	\$28,000,000	33,190,986
Interest on investments	50,000	15,000	29,414	100,000	194,414
Other	120,000	47,270		50,000	217,270
Total revenues	26,470,000	4,780,565	5,220,400	28,150,000	64,620,965
Expenditures:					
Current operations:					
General government					
Public safety		4,092,520			4,092,520
Public works	28,160,000		1,720,000	16,779,000	46,659,000
Capital Projects			5,500,000	11,848,243	17,348,243
Debt service:					
Principal					
Interest and fiscal charges			1,367,267	5,893,000	7,260,267
			71,904	5,328,000	5,399,904
Total expenditures	28,160,000	4,092,520	8,659,171	39,848,243	80,759,934
Revenues over (under) expenditures	(1,690,000)	688,045	(3,438,771)	(11,698,243)	(16,138,969)
Other financing sources (uses):					
General obligation bond proceeds					
			3,500,000		3,500,000
Total other financing sources (uses)			3,500,000		3,500,000
Revenues and other financing sources over (under) expenditures and other financing uses	(1,690,000)	688,045	61,229	(11,698,243)	(12,638,969)
Estimated fund balances, beginning of year,	8,868,801	7,376,989	1,102,081	22,000,000	39,347,871
Estimated fund balances, end of year	\$7,178,801	\$8,065,034	\$1,163,310	\$10,301,757	\$26,708,902

¹ The budget for the Ottawa County Road Commission is based on its fiscal year of September 30, 2012.

Revenue Source Descriptions

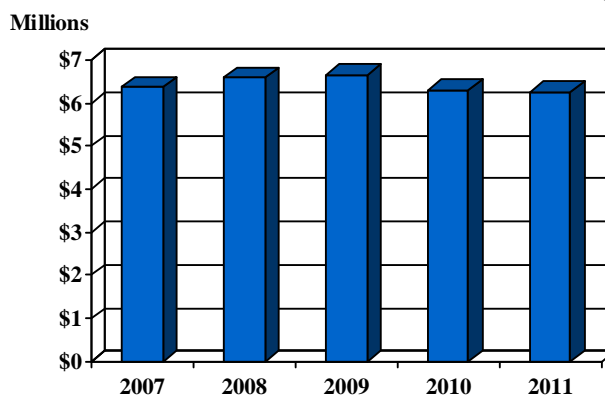
Primary Government

Property Taxes

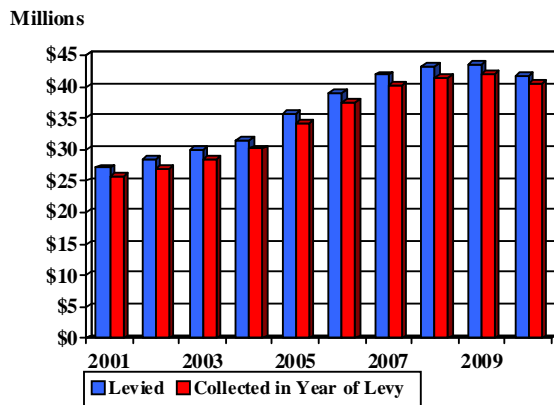
Property Taxes are levied against the assessed taxable valuation of real and personal property in the County. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. Reductions, due to various legislative acts to provide exemptions, are based on historical trends. In addition to the operating levy, in August, 1989, Ottawa County residents voted a 20 year millage at the rate of .5 mill to fund the equipment lease obligation and the cost of operating the E-911 Central Dispatch system. In November 1996, a 10-year .33 mill was approved for Park Expansion, Development and Maintenance. The Park levy was renewed for 10 years by the voters during 2006, and the E-911 Central Dispatch levy was renewed for 20 years during 2008. The property tax levies conform with the Headlee constitutional tax limitation amendment as well as P.A. 5 of 1982, Truth in Taxation requirements.

The graph to the right highlights the millage "cushion" for Ottawa County. For the last twelve years, the County has levied less than its maximum allowed mills for operations. For the 2010 *operating* levy, the current maximum is 4.2650 mills; the County is levying 3.6 mills. Consequently, the County has a substantial "cushion" available for funding operations that equates to approximately \$6.3 million in 2011. This "cushion" can be accessed with a vote of the Board of Commissioners. The 2012 operating levy will remain at 3.6 mills, so the "cushion" is expected to change in proportion to the taxable value change.

Ottawa County Millage Cushion
Difference between Maximum and Actual Levy



Property Tax Levies and Collections

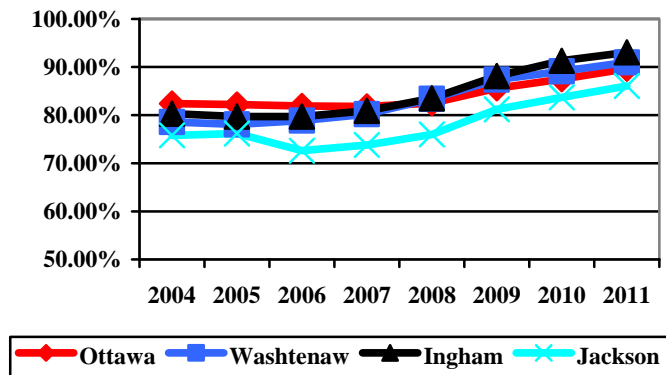


Like any municipality, Ottawa County is concerned with its tax collection rate. The County's current collection rate is slightly higher than it was in the late nineties. The graph to the right provides a ten-year history of collections for the County. The collection rate for the year the levy was made was 94.9% in 2001; in 2010, 97.17%.

Taxable Value

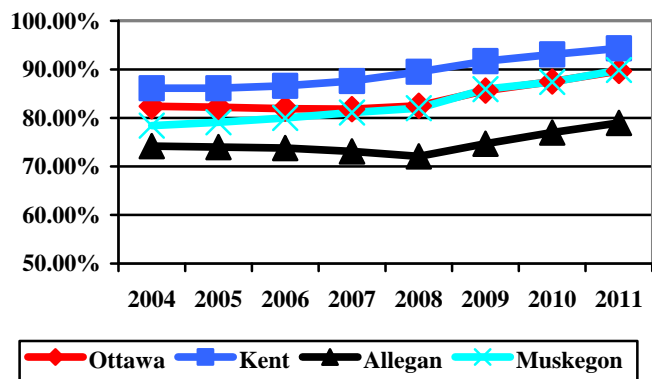
Proposal A of 1994 limits increases in the taxable value of property to the lower of the consumer price index or 5%. This has artificially lowered the 2011 taxable value of the County by approximately \$1.2 billion which equates to over \$4.7 million in County operating taxes annually. Even though home prices are declining, they are not necessarily lower than the taxable value, so the County is seeing increases in the taxable value of such property even though the assessed value may be decreasing. However, if home prices continue to fall, the gap between the taxable value and the assessed value will be closed. At that point, the taxable value will change in concert with housing prices. This means that the effect of falling home prices has been delayed for Michigan municipalities. In comparing Ottawa County to some of its comparable Michigan counties, Ottawa County (in red) had a smaller gap between taxable and assessed value from 2004 - 2007, but it has maintained the gap better than the comparable counties. In fact, based on the 2011 values, Ottawa's gap is now slightly larger than Washtenaw and Ingham Counties:

Taxable Value as a % of State Equalized Value

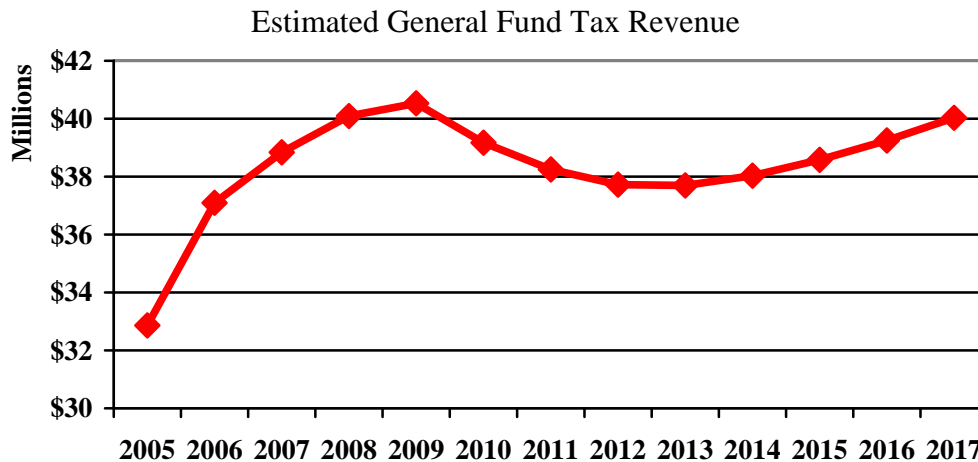


However, the comparable counties are in the middle and east side of the State which has been more acutely impacted by the troubled auto industry. It may be more relevant to look at Ottawa's gap in comparison to its adjacent counties. The chart that follows shows that Ottawa's experience is in line with its neighbors.

Taxable Value as a % of State Equalized Value



As discussed in the transmittal letter, Ottawa County is concerned about its taxable value-much like other Michigan municipalities- due to falling home values. In Ottawa County, 70 percent of the tax base is residential. Although other Michigan municipalities have felt the decline in the housing market for a few years, Ottawa County experienced its first decrease in taxable value of 4.01 percent in 2010 followed by a 2.15% decrease in 2011. Taxable value is expected to decrease further in 2012, but only by 1.0%. Going forward, the County anticipates only small changes for at least the next ten years. It has become increasingly difficult to project property values due to the volatility in the housing market, not just in Ottawa County, but in the national economy as well. Other factors play a role as well. If unemployment continues to rise in the County, it may cause property values to decrease further (due to additional foreclosures). The chart below reflects a range of taxable value changes of -1.0 percent to 2.0 percent for 2012 – 2017.



Intergovernmental Revenue

Intergovernmental revenue can be found in the majority of the County’s funds. Such revenues come from the Federal and State governments as well as local municipalities. For the County as a whole, intergovernmental revenue is the County’s largest revenue source.

General Fund: There are four main components to intergovernmental revenue in the General Fund:

State Court Fund Distribution

Revenue received from the State under Public Act 374 of 1996 for reimbursement of allowable costs of court operations, pursuant to a formula. The budget is based on information received from the State of Michigan. The 2012 budget for this revenue source is \$920,000, a 13 percent decrease from the adopted 2011 budget. Lower caseloads and collections are the reason for this decrease.

Convention Facility Liquor Tax

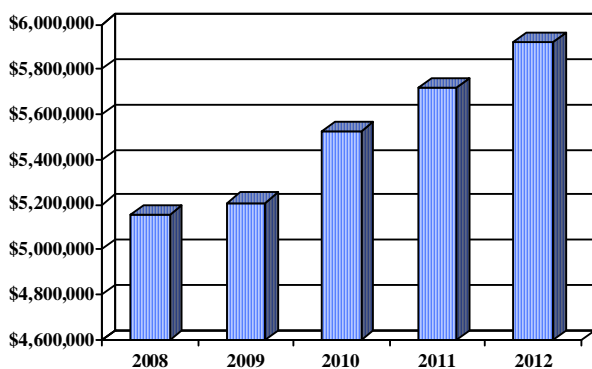
The County share of distribution of revenues generated from the tri-county convention facilities tax levied under Public Act 106 and 4% liquor tax levied under Public Act 107 of 1985,

when these revenues exceed the debt service requirements for convention facilities. The Public Act mandates a 50% allocation for substance abuse programs and 50% for general County operations. Previously, the County Board would also direct 100% to be used for substance abuse. However, beginning with the 2007 budget, the County may use 50% for general operations. The 2012 budget of just \$1,046,000 is based on information received from the State of Michigan.

Contributions from Local Units

Contributions from Local Units represent payments from townships and cities in Ottawa County for policing services that the County provides and are based on expenditures.

Contributions from Local Units – All Funds



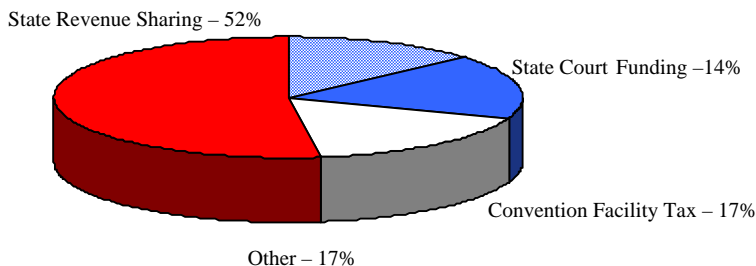
As communities have realized the value of Community Policing programs, the demand for these services has increased. The graph to the left shows the increasing dollars the County is receiving for these services. Many of these programs began with federal funding under the COPS Universal grant programs that expired after three years. As the grants have expired, the municipalities have continued to fund the programs from their own resources. As for the future, the County expects this revenue source to increase steadily over the next few years in tandem with public safety expenditures.

State Revenue Sharing

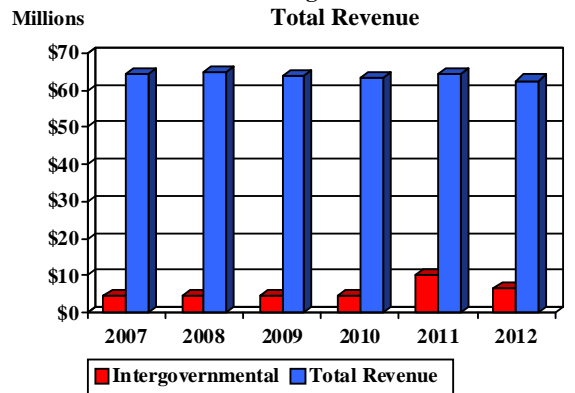
Since 2005, State Revenue Sharing payments from the State of Michigan had been suspended. Beginning in 2011, payments have resumed once again. As discussed in the transmittal letter, there are significant concerns about the State’s ability to make these payments. For 2012, the County is budgeting a 9.0 percent as estimated by the State.

The graphs that follow summarize both the components of intergovernmental revenue and its importance to the General Fund. With the reinstatement of State Revenue Sharing, Intergovernmental revenues as a percentage of total General Fund revenue is increasing from 7.3 percent in 2010 (estimated) to 13.4 percent in 2011.

General Fund Intergovernmental Revenue



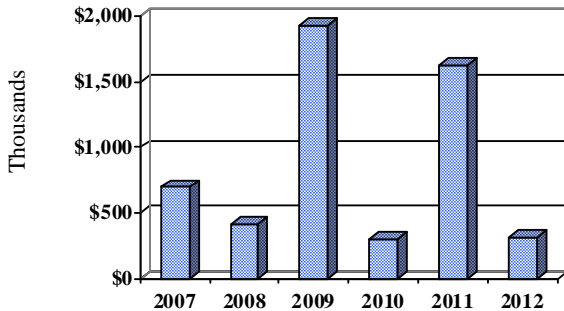
General Fund Intergovernmental Revenue and Total Revenue



Special Revenue Funds: Special Revenue funds hold the majority of the intergovernmental revenue since these are primarily grant funds. The purposes of these grants include culture and recreation (Parks and Recreation fund), judicial (Friend of the Court and Judicial Grants funds), public safety (community policing), health and welfare (Health, Mental Health, Community Action Agency, and Child Care funds), and employment services (Workforce Investment Act (WIA) funds). Budget amounts are based on State recommendations.

Parks and Recreation

Parks and Recreation Intergovernmental Revenue



The Parks and Recreation department receives funds from the State of Michigan and/or the Federal government for land acquisition and capital improvements at County parks. The revenue source can and does vary substantially from one year to the next depending on both the applications submitted and the ranking and availability of State funding for the projects. The 2012 budget includes a \$300,000 request to the State of Michigan for the Ottawa Beach Waterfront Walkway.

Friend of the Court Co-op Reimbursement

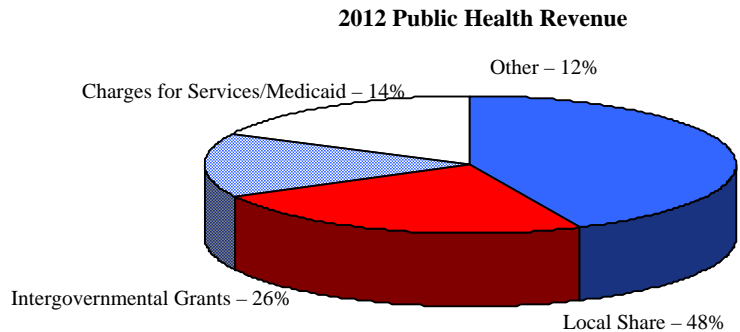
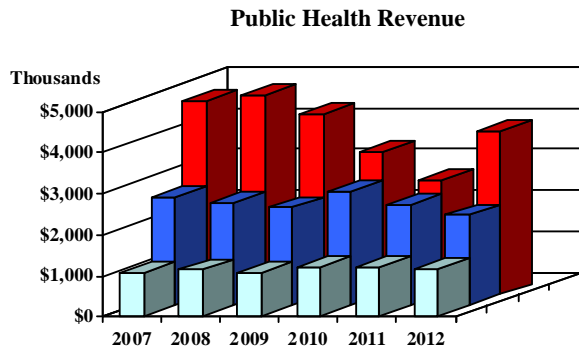
This revenue represents funds received from the state for title IV-D child support enforcement. The program is a federal, state and county cooperative effort to collect child care support from parents who are legally obligated to pay. This is accomplished through services provided to establish paternity, locate absent parents, establish and enforce child support orders and collect child support payments. Revenue estimates are based on eligible expenditures, with federal funding for 66 percent of eligible expenditures. Increases are anticipated to partially accommodate inflation, but no funds are anticipated for program expansion. The budget is based on preliminary contract amounts from the State of Michigan.

There remains one major concern with the revenue. Currently, the Friend of the Court collects incentive payments based on the office’s performance (federal guidelines). In the future, these revenues may need to be subtracted from expenditures before applying the 66 percent reimbursement calculation. This subtraction would cost the County approximately \$206,000 for 2012. Currently, the State of Michigan is making up this difference, but given the State’s own financial issues, it is unknown if this will continue.

Health Fund

Intergovernmental grant revenue in the Health fund includes various state grants and state cost sharing established by the Public Health code. Nine services identified by the state are supposed to be reimbursed at a cost sharing level of 50%. Unfortunately, state grants and cost sharing reimbursements have not kept pace with expenditures. The Health department also collects charges for services and bills Medicaid for eligible clients. Medicaid fees are likely to increase due to the increased caseload and Medicaid eligible population. During 2010 and 2011, the Health department was the recipient of special funding for H1N1 programs and emergency

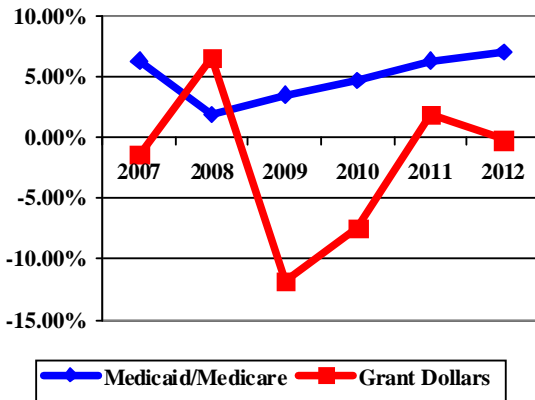
preparedness programs, respectively. The graph below shows the 2012 increasing local share in red. The 2012 budget shows Intergovernmental grant revenue funding 26.4 percent of expenditures, and the local share funding 47.7 percent of expenditures.



Mental Health

State funding for Mental Health Medicaid programs changed from a fee-for-service payment method, to capitated payments under a managed care system.

% Change in Mental Health Intergovernmental Revenue



Capitation for Medicaid is an "at risk" funding. State general fund revenues are to serve priority population residents up to resources available. If overspending occurs in either funding stream, Mental Health has a fund balance of State and non-County dollars that can be used. In addition, an Internal Service fund has been established to accommodate this risk of capitation of Medicaid. Although Medicaid dollars have increased due to increased enrollment, grant dollars, including those from the State of Michigan, have declined as illustrated by the graph to the left.

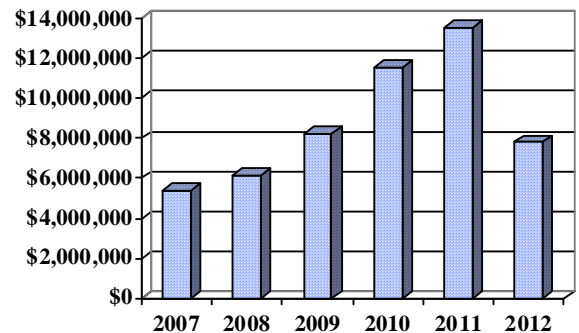
Sheriff Contracts

Beginning in 1997, the Federal government provided grants to townships that contract with the County to provide community policing services in order to enhance local law enforcement in their area. The grants were intended as "seed money" to start the community policing projects, and they typically lasted three years. All of these grants have expired, but in most cases, the programs were continued with contributions from local units discussed previously.

Workforce Investment Act Funds

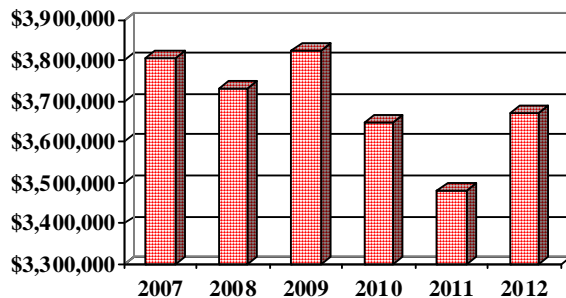
Workforce Investment Act (WIA) are federal funds received for training and employment programs for underemployed and economically disadvantaged citizens. The 2012 budget amount shows only the estimated revenues to be received from the State. Conservative budgeting requires the County to not budget carryover dollars until approved by the State. However, the County typically receives additional grants during the year in addition to the carryover dollars from the previous years. Beginning in 2008, revenue is increasing due to federal stimulus dollars the County has received. The 2012 budget does not include any stimulus dollars.

Workforce Investment Act Funds - Intergovernmental Revenue



Child Care

Child Care Fund Intergovernmental Revenue



This revenue represents the 50% subsidy by the State for net child care costs excluding state institutions. Barring legislative changes, revenues in this fund are expected to rise in tandem with expenditures in the future. However, as discussed in the transmittal letter, there has been legislative action which may require the County to fund certain positions with General Fund dollars. This would decrease expenditures in this fund and the intergovernmental revenue would also decrease.

At this point, it is too early to know the revenue ramifications for this fund.

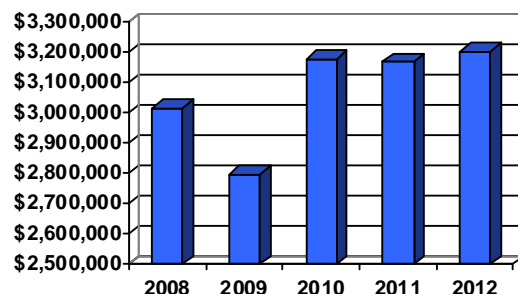
Charges for Services

General Fund: In the General Fund, there are three main sources of charges for services. Court Costs, Indirect Cost Allocation, and Register of Deeds revenue.

Court Costs

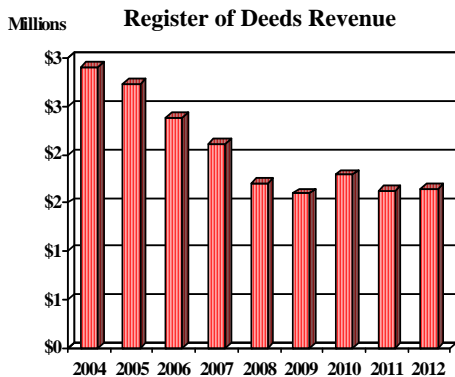
Court Costs are costs assessed for criminal and civil cases and traffic violations. The majority of these revenues are collected in the District and Circuit courts. This revenue source is on an upward swing. In the District Court, collections fell in 2009 because the State of Michigan increased the amount of money it collects by \$8 per ticket effective April 1, 2009.

Ottawa County Court Costs



However, in July of 2009, the District Court implemented revised court costs which should recoup the loss due to the State action and provide additional revenue as well. In July of 2010, the District Court increased fines for all civil infractions by 10 percent. In addition, a probation oversight fee of \$15 per month has been instituted for new probation cases. However, caseloads have been dropping in the District Court, so revenue has not increased as much as anticipated.

Register of Deeds Revenue



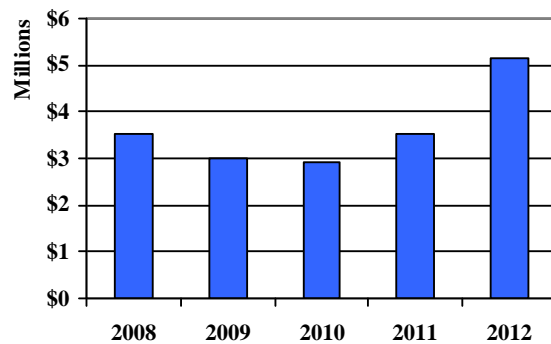
The Register of Deeds office collects fees for property services and transfer taxes. Under Public Act 134 of 1966, a fee of \$.55 for each \$500 of value of property transferred is assessed. In addition, new legislation enacted 10/1/03 allows the Register of Deeds to collect \$5 for each deed recorded and \$3 for each additional page. These revenue sources are highly dependent on interest rates and the economy. 2004 reflects the record low interest rates that resulted in an avalanche of mortgage refinancing documents. After 2004, revenue dropped through 2008, and has since been stable, though low. The slow housing market has

clearly affected this revenue source negatively. Interest rates are unlikely to go lower, and most home owners who were able to refinance their mortgages have already done so. Consequently, until the local economy improves such that home sales accelerate and/or new construction resumes, the County is unlikely to see an improvement in this revenue. However, the County does have significant land available for development, so once the economic recovery reaches West Michigan, revenues may grow substantially.

Indirect Administrative Services

This revenue represents reimbursement for indirect costs incurred by the County in the administration of grants and other contractual programs. A cost allocation plan (CAP) is prepared annually by consultants to identify the costs. The revenue received in the General Fund is dependent on both the actual administrative costs and where the costs are allocated to since the County does not charge all departments. Charges in the CAP are based on audited activity for two years prior. For example, charges made in 2012 are based on actual results for 2010. There are also roll forward adjustments to capture the differences between what was charged in a year versus what the actual charges were. Roll forward charges included in the 2012 study reflect the difference between what was charged in 2010 versus the actual cost. The graph shows increasing revenue beginning in 2011 due to depreciation on the Grand Haven Courthouse which opened in July of 2009. The prior Grand Haven facility was fully depreciated. Since the 2012 revenue reflects a roll forward adjustment of \$925,000 for this building's

Indirect Administrative Services Revenue

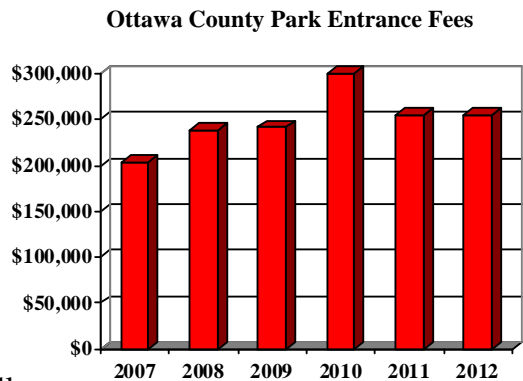


depreciation, revenue is expected to decrease beginning with the 2013 budget year. In any case, the new Grand Haven Courthouse will likely bring in more grant dollars from the Friend of the Court grant.

Special Revenue Funds: Parks and Recreation, Health, Mental Health, and the Landfill Surcharge funds are the primary purveyors of Charges for Services revenue in the Special Revenue funds.

Parks and Recreation

Charges for Services in the Parks and Recreation fund include reservation and entrance fees for the use of county park facilities and are highly dependent on the weather. The budget is calculated by averaging historical information. Recently, the State of Michigan instituted a new program. Instead of purchasing a State Motor Vehicle Permit for park or boat launch entry (\$6/day or \$24/year) motorists can pay \$10 (\$5 for motorcycles) when they renew their license plates through the Secretary of State. This will allow entry into State parks and boat launches for the period of the registration. It is unclear what the exact impact will be on County parks, but it will likely dampen future increases in entrance fees. The County does not anticipate a significant drop in revenue as the County’s parks are targeted to families by including playground equipment, picnic benches, etc.



Health and Mental Health

For Health and Mental Health, the charges represent fees collected from private insurance as well as fees collected from clients. Clients are charged on a sliding fee scale based on income. Revenue is projected based on historical activity and projected caseload.

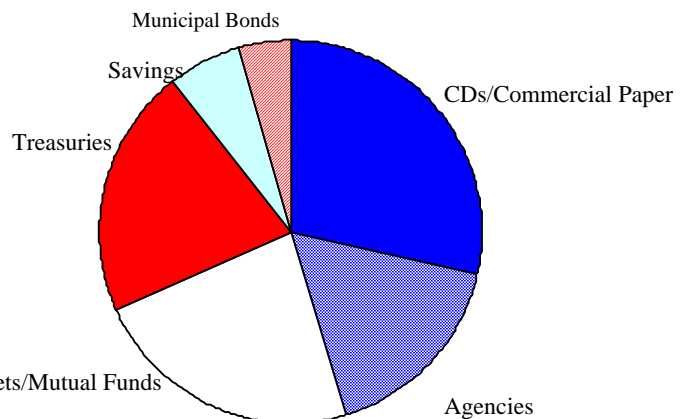
Landfill Tipping Fees

These fees represent the County portion of the surcharge fee collected by the landfills. The amount budgeted is based on historical collections and current year activity. This revenue has decreased because the volume of waste haulers has decreased primarily due to lower construction activity.

Interest on Investments

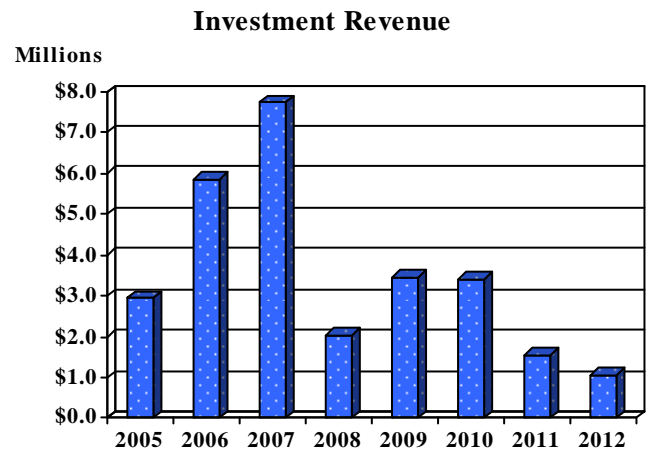
This revenue source represents both the interest earned on the investments of County funds as well as the changes in the market value of those investments at year end. Allowable investments are set by state statutes. The treasurer employs a laddered approach that results in the continuing maturity of investments in order to have the correct

Ottawa County Investment Portfolio Components – 7/31/11



balance between liquidity and return. The graph on the previous page shows the components of the County’s investment pool as of 7/31/11. Additional information on the County’s investment policy can be found in the appendix section of this document.

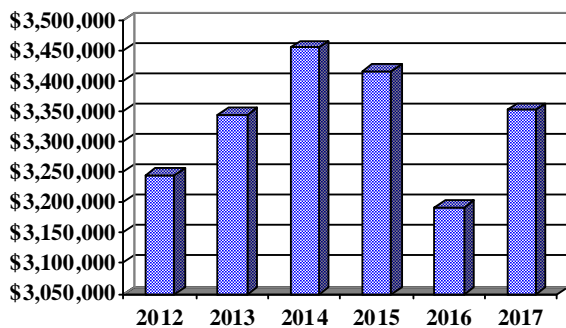
The graph to the right shows the downturn in investment income that the County has experienced. The County records its investments in accordance with Governmental Accounting Standards Board Statement No. 31 which requires a fair market adjustment at year end. Since the market has been somewhat volatile, investment income has been fluctuating.



Market values at 12/31/07 were temporarily high, resulting in strong earnings. However, market values fell during fiscal year 2008. Beginning in 2008, cash balances were reduced as the County funded a portion of the Fillmore facility expansion and the new Grand Haven Courthouse. Planned fund balance use in other funds, the Revenue Sharing Reserve Fund in particular, has also reduced the investment balance and by extension, investment revenue. Unfortunately, the County does not anticipate significant improvement in interest rates in the near future.

Rent

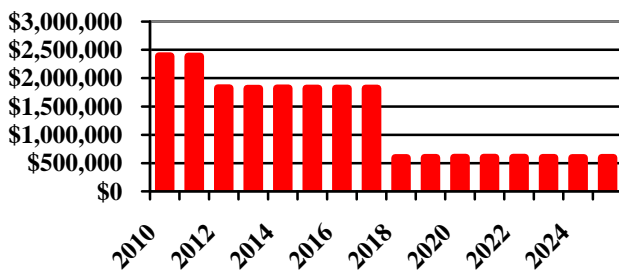
General Fund Rent Income



Rent revenue is received from two sources. The County charges rent to grant funds for the use of County space. The budgets are based on the annual operating expenditures in the General Fund’s Building and Grounds departments plus a fixed charge for capital costs where appropriate. This rent revenue is expected to remain relatively steady over the next few years. In 2015, rent revenue may drop by \$200,000 and by an additional \$400,000 in 2016 as fixed charges on the Probate/Jail facility will have expired.

The second source of rent revenue relates to the Ottawa County Building Authority (the “Authority”), a blended component unit. Lease agreements exist between the Authority and the County which allow the Authority to charge the County rent for the buildings which is based on the debt service payments on the bonds the Authority issued. Decreases in rent revenue correspond to decreases in debt service payments. New bond issues are not anticipated at this time. Payments should remain fairly steady until 2018, when certain issues are paid off. The graph that follows reflects anticipated rent revenue for the Building Authority:

**Rent Revenue of the Ottawa County
Building Authority**



Component Units

Road Commission

The Road Commission receives funds from the state and local units for road improvements and repairs.

Drains

The drainage districts receive reimbursements for drainage projects or other services rendered. The budgets are based on anticipated projects of the drain commissioner.

Chapter 6 Drains - Projects petitioned for by individuals

Chapter 20 Drains - Intra-County projects usually petitioned for by townships

Chapter 21 Drains - Inter-County projects petitioned for by a governmental unit

Public Utilities System

Under Public Act 342 of 1937, the Public Utilities System records monies received to provide technical and administrative assistance to townships, cities and villages in regard to water and sanitation systems and facilities as well as operating costs.

Ottawa County Central Dispatch Authority (OCCDA)

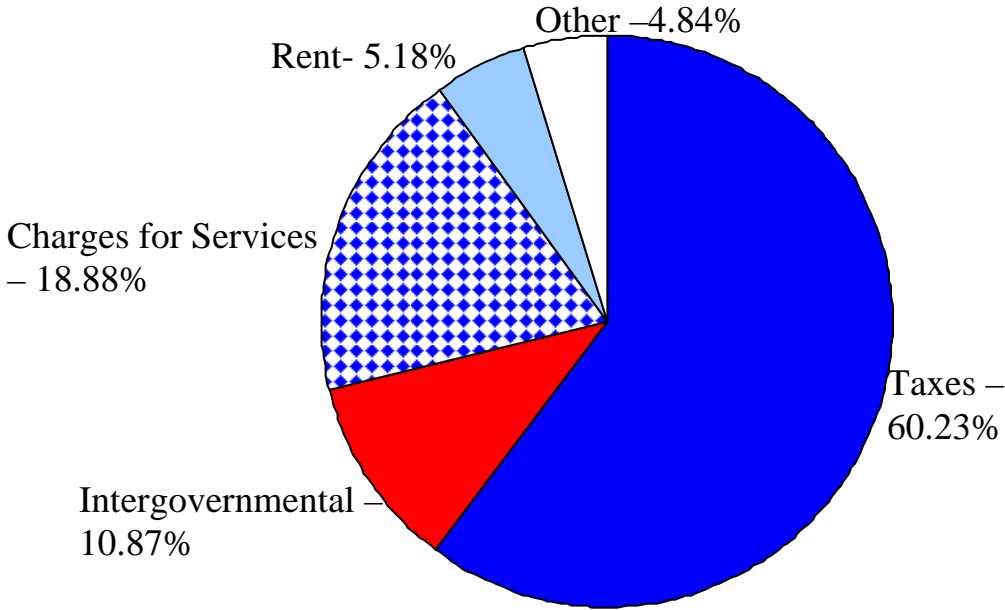
In addition to the property tax levy in Ottawa County, OCCDA receives property taxes from Allegan County for the portion of the City of Holland that is in Allegan County.

OCCDA receives surcharge revenue from Allegan County which represents a designated amount charged to each landline phone at a business or residence. OCCDA also receives surcharge revenue from the State of Michigan. The State collects the revenue from wireless phone providers and allocates it to participating counties. Surcharge revenue must be used for capital expenditures, mainly technology.

GENERAL FUND

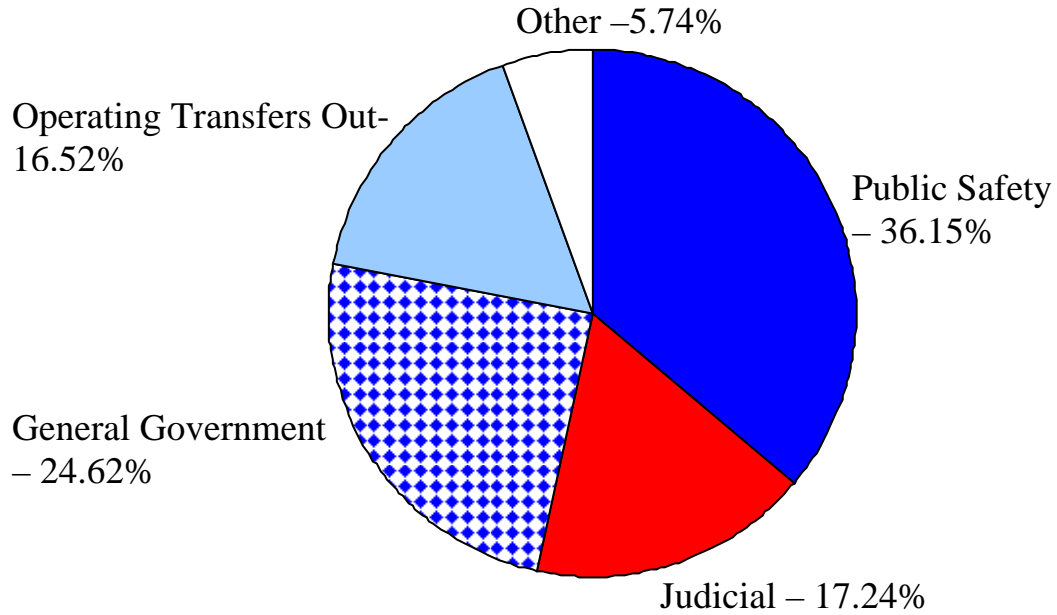
The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County except for those required or determined to be more appropriately accounted for in another fund (e.g., Special Revenue fund.) Revenues are derived primarily from property tax, intergovernmental revenues and charges for services.

General Fund 2012 Revenues



SOURCE	Adopted 2012	Amended 2011	2012 PERCENT OF TOTAL	PERCENT OF INCREASE (DECREASE)
TAXES	\$37,722,173	\$38,308,062	60.23%	-1.53%
INTERGOVERNMENTAL REVENUE	\$6,810,310	\$10,689,098	10.87%	-36.29%
CHARGES FOR SERVICES	\$11,827,618	\$10,415,820	18.88%	13.55%
FINES & FORFEITS	\$1,066,600	\$1,062,000	1.70%	0.43%
INTEREST ON INVESTMENTS	\$151,360	\$469,160	0.24%	-67.74%
RENTAL INCOME	\$3,244,547	\$3,053,368	5.18%	6.26%
LICENSE & PERMITS	\$270,000	\$399,500	0.43%	-32.42%
OTHER	\$416,867	\$633,204	0.67%	-34.17%
OPERATING TRANSFERS IN	\$1,125,000	\$440,593	1.80%	155.34%
TOTAL REVENUES	\$62,634,475	\$65,470,805	100.00%	-4.33%

General Fund 2012 Expenditures



ACTIVITY	Adopted 2012	Amended 2011	2012 PERCENT OF TOTAL	PERCENT OF INCREASE (DECREASE)
LEGISLATION	\$466,020	\$471,519	0.73%	-1.17%
JUDICIAL	\$11,029,283	\$10,447,394	17.24%	5.57%
GENERAL GOVERNMENT	\$15,752,982	\$15,286,345	24.62%	3.05%
PUBLIC SAFETY	\$23,135,253	\$24,341,801	36.15%	-4.96%
PUBLIC WORKS	\$747,800	\$461,000	1.17%	62.21%
HEALTH AND WELFARE	\$908,436	\$817,861	1.42%	11.07%
COMMUNITY & ECONOMIC DEVELOPMENT	\$753,537	\$689,098	1.18%	9.35%
OTHER GOVERNMENTAL FUNCTIONS	\$623,474	\$807,548	0.97%	-22.79%
OPERATING TRANSFERS OUT	\$10,570,032	\$11,526,364	16.52%	-8.30%
TOTAL EXPENDITURES	\$63,986,817	\$64,848,930	100.00%	-1.33%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2009 & 2010
BUDGET 2011 & 2012**

REVENUES

DEPT	DEPARTMENT NAME	ACTUAL 2009	ACTUAL 2010	CURRENT	AMENDED BUDGET 2011	2012 ADOPTED BY BOARD	\$ CHANGE 2011 TO BOARD	% CHANGE 2011 BUDGET TO PROPOSED 2012
				YEAR 2011 ESTIMATED				
1310	Circuit Court	\$226,731	\$244,730	\$288,456	\$249,350	\$264,250	\$14,900	5.98%
1360	District Court	\$2,889,338	\$3,260,025	\$3,373,986	\$3,558,600	\$3,377,000	-\$181,600	-5.10%
1370	Circuit Court - Legal Self-Help Center	\$26,000	\$8,309	\$71,123	\$71,123	\$0	-\$71,123	-100.00%
1373	State Justice Institute	\$0	\$4,500	\$25,500	\$25,500	\$0	-\$25,500	-100.00%
1380	Circuit Court Strategic Planning Initiative	\$52,073	\$32,340	\$0	\$0	\$0	\$0	N/A
1480	Probate Court	\$60,064	\$63,987	\$63,860	\$62,360	\$62,100	-\$260	-0.42%
1490	Circuit Court - Juvenile Services	\$124,703	\$173,874	\$175,198	\$175,121	\$162,948	-\$12,173	-6.95%
1492	Juvenile Accountability Incentive Block Grant	\$10,254	\$9,472	\$9,392	\$9,392	\$0	-\$9,392	-100.00%
1660	Family Counseling	\$23,505	\$24,263	\$25,000	\$21,000	\$25,000	\$4,000	19.05%
1910	Elections	\$22,909	\$25,244	\$23,150	\$23,150	\$19,000	-\$4,150	-17.93%
1920	Canvassing Board	\$0	\$1,266	\$100	\$100	\$2,300	\$2,200	2200.00%
2010	Fiscal Services	\$3,601,224	\$3,725,709	\$5,283,580	\$4,386,660	\$6,756,309	\$2,369,649	54.02%
2150	County Clerk	\$526,235	\$548,087	\$539,500	\$644,245	\$542,745	-\$101,500	-15.75%
2250	Equalization	\$1,608	\$314	\$51,479	\$51,279	\$149,788	\$98,509	192.10%
2290	Prosecuting Attorney	\$176,109	\$170,843	\$169,548	\$198,640	\$174,286	-\$24,354	-12.26%
2360	Register of Deeds	\$1,593,248	\$1,787,783	\$1,619,900	\$1,521,500	\$1,639,578	\$118,078	7.76%
2450	Survey & Remonumentation	\$33,594	\$86,346	\$97,045	\$68,000	\$97,045	\$29,045	42.71%
2530	County Treasurer	\$38,246,217	\$36,943,898	\$42,589,341	\$40,162,920	\$38,987,027	-\$1,175,893	-2.93%
2570	MSU Extension	\$31,195	\$21,813	\$21,538	\$22,868	\$21,538	-\$1,330	-5.82%
2590	Geographic Information Systems	\$96,981	\$96,688	\$95,000	\$104,450	\$95,000	-\$9,450	-9.05%
2651	Facilities Maintce - Hudsonville Human Serv	\$63,269	\$60,934	\$62,296	\$66,359	\$65,224	-\$1,135	-1.71%
2652	Facilities Maintce - Holland Human Serv	\$200,789	\$193,104	\$203,241	\$210,673	\$217,526	\$6,853	3.25%
2653	Facilities Maintce - Fulton Street	\$67,679	\$63,757	\$75,348	\$74,908	\$75,698	\$790	1.05%
2655	Facilities Maintce - Holland Health Facility	\$200,302	\$167,562	\$179,026	\$191,652	\$195,966	\$4,314	2.25%
2658	Facilities Maintce - Grand Haven Health	\$136,876	\$142,563	\$144,724	\$146,334	\$148,684	\$2,350	1.61%
2659	Facilities Maintce - CMH Facility	\$231,194	\$220,584	\$233,884	\$242,095	\$257,494	\$15,399	6.36%
2665	Facilities Maintce - Juvenile Serv Complex	\$1,474,617	\$1,465,736	\$1,543,289	\$1,515,800	\$1,682,989	\$167,189	11.03%
2667	Facilities Maintce - Administrative Annex	\$49,509	\$339,662	\$342,088	\$342,830	\$343,461	\$631	0.18%
2668	Facilities Maintce - FIA	\$236,386	\$265,494	\$235,196	\$264,867	\$259,505	-\$5,362	-2.02%
2750	Drain Commission	\$26,123	\$36,294	\$54,600	\$36,100	\$35,000	-\$1,100	-3.05%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2009 & 2010
BUDGET 2011 & 2012**

REVENUES

DEPT	DEPARTMENT NAME	ACTUAL 2009	ACTUAL 2010	CURRENT	AMENDED BUDGET 2011	2012 ADOPTED BY BOARD	\$ CHANGE 2011 TO BOARD	% CHANGE 2011 BUDGET TO PROPOSED 2012
				YEAR 2011 ESTIMATED				
3020	Sheriff	\$225,653	\$241,833	\$265,650	\$244,000	\$243,700	-\$300	-0.12%
3100	West Mi Enforcement Team - Operations	\$2,944	\$1,295	\$5,000	\$16,077	\$1,500	-\$14,577	-90.67%
3113	COPS Holland/West Ottawa	\$55,026	\$62,597	\$70,209	\$67,439	\$0	-\$67,439	-100.00%
3119	City of Coopersville	\$502,923	\$508,450	\$369,973	\$519,106	\$0	-\$519,106	-100.00%
3120	City of Hudsonville	\$552,304	\$632,384	\$465,181	\$623,379	\$0	-\$623,379	-100.00%
3170	Blendon/Holland/Robinson/Zeeland (CITE)	\$42,296	\$43,266	\$32,403	\$44,804	\$0	-\$44,804	-100.00%
3200	Sheriff Training	\$27,511	\$20,466	\$30,000	\$30,000	\$20,500	-\$9,500	-31.67%
3250	Central Dispatch	\$4,374,007	\$4,409,879	\$4,227,230	\$4,234,630	\$4,130,926	-\$103,704	-2.45%
3310	Marine Safety	\$210,789	\$146,526	\$149,826	\$151,565	\$130,000	-\$21,565	-14.23%
3510	Jail	\$769,334	\$673,894	\$631,500	\$841,939	\$778,619	-\$63,320	-7.52%
4260	Emergency Services	\$62,276	\$42,896	\$40,391	\$40,391	\$41,000	\$609	1.51%
4261	HLS Grant	\$0	\$256,459	\$0	\$0	\$0	\$0	N/A
4262	Solution Area Planner Grant	\$93,853	\$20,875	\$33,629	\$41,749	\$0	-\$41,749	-100.00%
4263	Haz Mat Response Team	\$38,720	\$29,575	\$35,290	\$37,133	\$44,981	\$7,848	21.13%
4264	Training Grant	\$0	\$0	\$0	\$0	\$0	\$0	N/A
4265	Homeland Security Grant	\$0	\$80,264	\$23,513	\$60,000	\$72,715	\$12,715	21.19%
6039	Jail Health Services	\$9,954	\$9,777	\$0	\$0	\$0	\$0	N/A
6300	Substance Abuse	\$944,420	\$972,813	\$1,045,808	\$956,755	\$1,167,623	\$210,868	22.04%
6480	Medical Examiners	\$14,460	\$23,217	\$36,600	\$31,225	\$32,275	\$1,050	3.36%
6890	Veterans Affairs	\$0	\$0	\$750	\$750	\$3,000		300.00%
7210	Planning & Transportation	\$25,007	\$0	\$0	\$0	\$0	\$0	N/A
7211	Planning and Performance Improvement	\$441	\$17,552	\$30	\$30	\$0	-\$30	-100.00%
9300	Transfers In Control	\$5,299,447	\$4,904,581	\$454,412	\$440,593	\$1,125,000	\$684,407	155.34%
TOTAL REVENUE		\$63,680,097	\$63,283,780	\$65,513,783	\$62,829,441	\$63,449,300	\$617,609	0.99%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2009 & 2010
BUDGET 2011 & 2012**

EXPENDITURES

DEPT	DEPARTMENT NAME	ACTUAL 2009	ACTUAL 2010	CURRENT	AMENDED	2012 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2011 ESTIMATED	BUDGET 2011	ADOPTED BY BOARD	2011 BUDGET PROPOSED 2011	2011 BUDGET PROPOSED 2011
1010	Commissioners	\$539,273	\$484,717	\$425,591	\$463,493	\$464,543	\$1,050	0.23%
1290	Tax Allocation Board	\$1,210	\$1,292	\$8,295	\$8,026	\$1,477	-\$6,549	-81.60%
1310	Circuit Court	\$2,129,694	\$2,049,849	\$2,430,000	\$2,444,985	\$3,110,148	\$665,163	27.21%
1360	District Court	\$6,043,707	\$5,983,703	\$5,814,536	\$6,107,199	\$6,052,425	-\$54,774	-0.90%
1370	Circuit Court - Legal Self-Help Center	\$902	\$28,310	\$64,231	\$71,123	\$0	-\$71,123	-100.00%
1373	State Justice Institute	\$0	\$4,500	\$28,500	\$28,500	\$0	-\$28,500	-100.00%
1380	Circuit Court Strategic Planning Initiative	\$50,679	\$34,551	\$0	\$0	\$0	\$0	N/A
1480	Probate Court	\$773,903	\$760,190	\$767,667	\$761,766	\$778,097	\$16,331	2.14%
1490	Circuit Court - Juvenile Services	\$826,100	\$768,427	\$850,130	\$864,779	\$847,727	-\$17,052	-1.97%
1492	Juvenile Accountability Block Grant	\$11,395	\$10,525	\$9,392	\$9,392	\$0	-\$9,392	-100.00%
1520	Adult Probation	\$64,621	\$66,539	\$125,924	\$132,924	\$217,976	\$85,052	63.99%
1660	Family Counseling	\$38,530	\$18,096	\$17,086	\$22,086	\$18,000	-\$4,086	-18.50%
1670	Jury Board	\$3,530	\$7,864	\$4,640	\$4,640	\$4,910	\$270	5.82%
1910	Elections	\$76,813	\$266,264	\$95,142	\$107,313	\$234,957	\$127,644	118.95%
1920	Canvassing Board	\$0	\$6,233	\$960	\$960	\$7,000	\$6,040	629.17%
2010	Fiscal Services	\$1,277,390	\$1,222,865	\$1,194,014	\$1,270,623	\$1,277,508	\$6,885	0.54%
2100	Corporate Counsel	\$212,299	\$214,456	\$218,024	\$216,096	\$223,430	\$7,334	3.39%
2150	County Clerk	\$1,674,810	\$1,624,980	\$1,570,959	\$1,626,259	\$1,612,334	-\$13,925	-0.86%
2230	Administrator	\$427,489	\$401,337	\$394,177	\$414,781	\$402,290	-\$12,491	-3.01%
2250	Equalization	\$1,026,795	\$1,018,345	\$1,039,285	\$1,050,362	\$1,121,639	\$71,277	6.79%
2260	Human Resources	\$553,384	\$538,412	\$487,442	\$518,321	\$499,431	-\$18,890	-3.64%
2290	Prosecuting Attorney	\$3,204,689	\$3,250,770	\$3,200,975	\$3,298,782	\$3,434,594	\$135,812	4.12%
2360	Register of Deeds	\$665,015	\$671,714	\$631,471	\$656,011	\$631,093	-\$24,918	-3.80%
2450	Survey & Remonumentation	\$349,931	\$79,601	\$57,270	\$68,027	\$97,045	\$29,018	42.66%
2470	Plat Board	\$473	\$1,175	\$1,684	\$2,368	\$1,138	-\$1,230	-51.94%
2530	County Treasurer	\$867,803	\$834,621	\$831,858	\$850,118	\$768,363	-\$81,755	-9.62%
2570	MSU Extension	\$538,911	\$365,681	\$365,152	\$369,242	\$351,424	-\$17,818	-4.83%
2590	Geographic Information System	\$486,373	\$498,940	\$461,944	\$496,224	\$473,403	-\$22,821	-4.60%
2610	Building Authority	\$866	\$50	\$485	\$1,460	\$250	-\$1,210	-82.88%
2651	Facilities Maintce - Hudsonville Hmn Srv	\$170,008	\$156,265	\$165,707	\$168,739	\$175,076	\$6,337	3.76%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2009 & 2010
BUDGET 2011 & 2012**

EXPENDITURES

DEPT	DEPARTMENT NAME	ACTUAL 2009	ACTUAL 2010	CURRENT	AMENDED	2012 BUDGET	\$ CHANGE	% CHANGE
				YEAR 2011 ESTIMATED	BUDGET 2011	ADOPTED BY BOARD	2011 BUDGET PROPOSED 2011	2011 BUDGET PROPOSED 2011
2652	Facilities Maintce - Holland Human Serv	\$184,246	\$171,540	\$179,097	\$186,220	\$193,382	\$7,162	3.85%
2653	Facilities Maintce - Fulton Street	\$63,005	\$57,616	\$67,008	\$66,488	\$67,358	\$870	1.31%
2654	Facilities Maintce - Grand Haven	\$703,836	\$606,251	\$606,753	\$628,525	\$611,836	-\$16,689	-2.66%
2655	Facilities Maintce - Holland Health Facility	\$203,596	\$168,192	\$175,468	\$187,718	\$192,408	\$4,690	2.50%
2656	Facilities Maintce - Holland District Court	\$224,700	\$190,149	\$189,607	\$206,235	\$209,783	\$3,548	1.72%
2658	Facilities Maintce - Grand Haven Health	\$65,869	\$70,371	\$70,756	\$132,068	\$134,716	\$2,648	2.01%
2659	Facilities Maintce - CMH Facility	\$184,893	\$170,122	\$179,464	\$187,437	\$288,074	\$100,637	53.69%
2660	Facilities Maintce - Coopersville	\$34,828	\$19,691	\$10,668	\$25,174	\$0	-\$25,174	-100.00%
2661	Facilities Maintce - Emergency Services	\$1,881	\$1,527	\$3,500	\$4,500	\$2,500	-\$2,000	-44.44%
2664	Facilities Maintce - 4th & Clinton	\$26,261	\$0	\$0	\$0	\$0	\$0	N/A
2665	Facilities Maintce - Juvenile Serv Complex	\$908,283	\$896,639	\$928,766	\$899,365	\$1,065,377	\$166,012	18.46%
2667	Facilities Maintce - Administrative Annex	\$700,330	\$668,418	\$679,979	\$684,106	\$716,083	\$31,977	4.67%
2668	Facilities Maintce - FIA	\$286,265	\$314,708	\$269,726	\$303,187	\$297,596	-\$5,591	-1.84%
2750	Drain Commission	\$644,778	\$674,093	\$643,767	\$638,870	\$642,894	\$4,024	0.63%
2800	Ottawa Soil & Water Conservation Dist.	\$28,596	\$29,916	\$20,766	\$20,766	\$20,000	-\$766	-3.69%
3020	Sheriff	\$8,158,447	\$8,165,319	\$8,106,748	\$8,260,640	\$8,474,344	\$213,704	2.59%
3100	West Mi Enforcement Team - Operations	\$620,976	\$621,162	\$597,604	\$649,869	\$649,530	-\$339	-0.05%
3113	COPS Holland/West Ottawa	\$82,130	\$93,428	\$70,209	\$99,490	\$0	-\$99,490	-100.00%
3119	City of Coopersville	\$502,925	\$508,452	\$369,973	\$516,057	\$0	-\$516,057	-100.00%
3120	City of Hudsonville	\$552,303	\$632,383	\$465,181	\$619,499	\$0	-\$619,499	-100.00%
3170	Blendon/Holland/Robinson/Zeeland (CITE)	\$85,966	\$88,487	\$66,765	\$91,565	\$0	-\$91,565	-100.00%
3200	Sheriff Training	\$27,511	\$20,961	\$30,000	\$30,000	\$20,500	-\$9,500	-31.67%
3250	Central Dispatch	\$4,369,930	\$4,403,718	\$4,231,819	\$4,235,780	\$4,132,626	-\$103,154	-2.44%
3310	Marine Safety	\$328,976	\$220,928	\$218,441	\$221,629	\$204,780	-\$16,849	-7.60%
3510	Jail	\$7,938,113	\$7,878,578	\$8,595,930	\$8,755,496	\$8,774,791	\$19,295	0.22%
3540	Local Corrections Academy Grant	\$0	\$724	\$0	\$0	\$0	\$0	N/A
4260	Emergency Services	\$305,573	\$319,750	\$272,327	\$284,939	\$343,189	\$58,250	20.44%
4261	HLS Grant	\$0	\$256,459	\$0	\$0	\$0	\$0	N/A
4262	Solution Area Planner Grant	\$92,053	\$19,249	\$33,629	\$41,749	\$0	-\$41,749	-100.00%
4263	Haz Mat Response Team	\$74,893	\$58,651	\$63,544	\$70,803	\$89,961	\$19,158	27.06%

**COUNTY OF OTTAWA
GENERAL FUND COMPARATIVE ANALYSIS
ACTUAL 2009 & 2010
BUDGET 2011 & 2012**

EXPENDITURES

DEPT	DEPARTMENT NAME	ACTUAL 2009	ACTUAL 2010	CURRENT	AMENDED BUDGET 2011	2012 BUDGET ADOPTED BY BOARD	\$ CHANGE 2011 BUDGET PROPOSED 2011	% CHANGE 2011 BUDGET PROPOSED 2011
				YEAR 2011 ESTIMATED				
4265	Homeland Security Grant	\$0	\$84,432	\$23,513	\$60,000	\$72,715	\$12,715	21.19%
4300	Animal Control	\$372,576	\$381,106	\$386,580	\$404,285	\$372,817	-\$31,468	-7.78%
4450	Drain Assessments	\$283,211	\$344,229	\$227,308	\$461,000	\$747,800	\$286,800	62.21%
6039	Jail Health Services	\$627,251	\$781,005	\$0	\$0	\$0	\$0	N/A
6300	Substance Abuse	\$407,929	\$414,953	\$454,904	\$435,473	\$515,812	\$80,339	18.45%
6480	Medical Examiners	\$251,513	\$276,323	\$296,964	\$257,439	\$261,066	\$3,627	1.41%
6810	Veterans Burial	\$50,178	\$61,395	\$63,000	\$63,000	\$0	-\$63,000	-100.00%
6890	Veterans Affairs	\$0	\$0	\$56,949	\$61,949	\$131,558	\$69,609	112.37%
7210	Planning - Transportation	\$24,973	\$0	\$0	\$0	\$0	\$0	N/A
7211	Planning and Performance Improvement	\$600,397	\$575,050	\$639,867	\$683,165	\$747,584	\$64,419	9.43%
7212	Road Salt Management	\$6,018	\$0	\$5,933	\$5,933	\$5,953	\$20	0.34%
8650	Insurance	\$149,627	\$225,829	\$176,389	\$176,389	\$133,020	-\$43,369	-24.59%
8900	Contingency	\$0	\$0	\$100,000	\$621,780	\$470,454	-\$151,326	-24.34%
9010	Equipment Pool	\$0	\$0	\$0	\$9,379	\$20,000	\$10,621	113.24%
9650	Operating Transfers Out	\$16,860,154	\$10,175,164	\$10,739,727	\$10,526,364	\$10,570,032	\$43,668	0.41%
TOTAL EXPENDITURES		\$69,051,583	\$62,017,240	\$61,581,170	\$63,848,930	\$63,986,817	\$137,887	0.22%
TOTAL REVENUE		\$63,680,097	\$63,283,780	\$65,513,783	\$62,829,441	\$63,449,300		
FUND BALANCE (USE)		-\$5,371,486	\$1,266,540	\$3,932,613	-\$1,019,489	-\$537,517		

\$145,000 from the building designation for new roofs; \$92,500 from the planning reserve for a water resources study and urban smart growth project; and additions to fund balance designations/reserves for elections equipment, tower rental revenues, and jail booking fees.

Note: These figures reflect personal property taxes under current legislation, however this revenue is under consideration for changes at the State level. In addition, health insurance budgets do not reflect legislation proposed to limit the local share of health insurance costs.

2012 General Fund Budget Legislative Expenditures \$466,020



Donald Disselkoen, Jane Ruiter, Joseph Baumann, Robert Karsten, Greg DeJong,
Stu Visser, James Holtvluwer
Dennis Swartout, Phillip Kuyers, James Holtrop, Roger Rycenga



OTTAWA COUNTY BOARD OF COMMISSIONERS

Back Row (Left to Right): Donald G. Disselkoen - District 8; Jane M. Ruiter - District 4;
Joseph S. Baumann - District 7; Robert W. Karsten - District 9;
Greg J. DeJong - District 5; Stu P. Visser - District 1; James H. Holtvluwer - District 11

Front Row (Left to Right): Dennis W. Swartout - District 3;
Chair Philip D. Kuyers - District 2; Vice-Chair James C. Holtrop - District 10;
Roger G. Rycenga - District 6

Function Statement

The Ottawa County Board of Commissioners is comprised of 11 elected representatives of the citizens of Ottawa County and provides leadership and policy direction for all County activities. The Board appoints and directs the activities of the County Administrator. The Board uses a committee system to discuss and direct County policies.

Mission Statement

To provide effective leadership which ensures that Ottawa County is the location of choice for living, working, and recreating

TARGET POPULATION	<ul style="list-style-type: none"> • Citizens • Businesses • Visitors • Employees 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Ensure that Ottawa County achieves its vision to be the best choice for living, working, and recreating</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Develop a County Business Plan and Strategic Plan in conjunction with the County Administrator to achieve the County vision 2) Approve policies to facilitate the implementation of the County Business Plan and Strategic Plan 3) Appoint and direct the County Administrator to implement the Business Plan and Strategic Plan 					
SERVICES/ PROGRAMS	<p>Goal 1:</p> <ul style="list-style-type: none"> • County Business Plan and Strategic Plan 					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of Board of Commissioner meetings held	-	24	25	25	25
	# of Board Committee meetings held	-	37	41	43	48
OUTCOMES	County Bond Rating - <i>Moody's</i>	Aaa	Aa1	Aa1	Aaa	Aaa
	County Bond Rating - <i>Standard & Poor's</i>	AA	AA	AA	AA	AA
	County Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	Cost-savings resulting from implemented recommendations for program improvement, modification, or discontinuation	≥\$150,000	\$774,351	\$1,167,469	\$1,207,760	\$1,073,809
	Verified cost-effective programming	≥\$150,000	\$5,081,467	\$5,194,829	\$5,310,149	\$5,425,696
	Violent crimes per 1,000 residents	<18	12.48	10.18	10.99	11.5
	County Overall Health Ranking (Robert Wood Johnson Survey)	#1	#2	#1	#1	#1
	Unemployment Rate	< State %	- 1.0%	- 1.5%	- 2.0 %	- 2.5%
	% of citizens satisfied with County Government services	100%	70% (2008)	73% (2010)	N/A	100%

Fund: (1010) General Fund

Department: (1010) Commissioners

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Commissioners	11.000	11.000	11.000	\$103,841

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
<i>Expenditures</i>					
Personnel Services	\$294,284	\$291,170	\$293,512	\$251,478	\$268,957
Supplies	\$9,369	\$9,793	\$15,279	\$10,971	\$7,920
Other Services & Charges	\$254,515	\$238,310	\$175,926	\$163,142	\$187,666
Capital Outlay					
Total Expenditures	\$558,168	\$539,273	\$484,717	\$425,591	\$464,543

Fund: (1010) General Fund

Department: (1290) Reapportionment

Resources

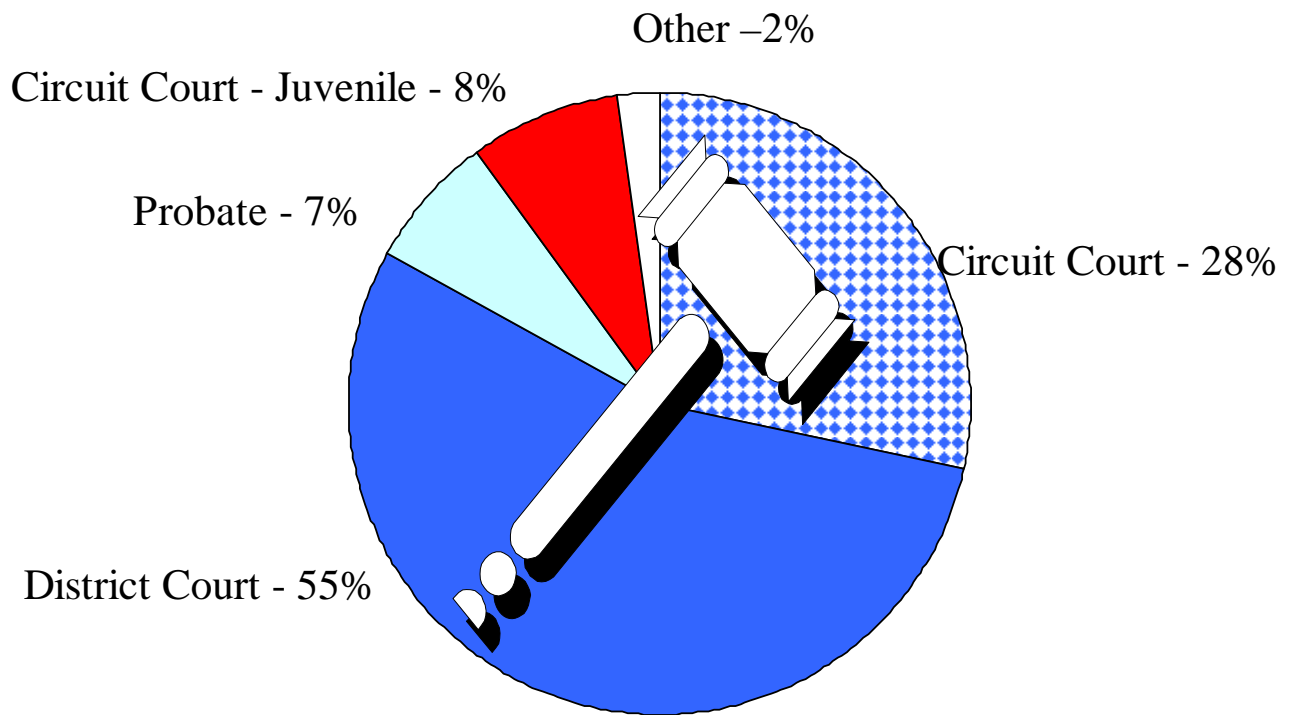
Personnel

No permanent personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Personnel Services	\$411	\$218	\$327	\$1,505	\$227
Supplies				\$4,000	
Other Services & Charges	\$785	\$992	\$965	\$2,790	\$1,250
Capital Outlay					
Total Expenditures	\$1,196	\$1,210	\$1,292	\$8,295	\$1,477

2012 General Fund Budget Judicial Expenditures \$11,029,283



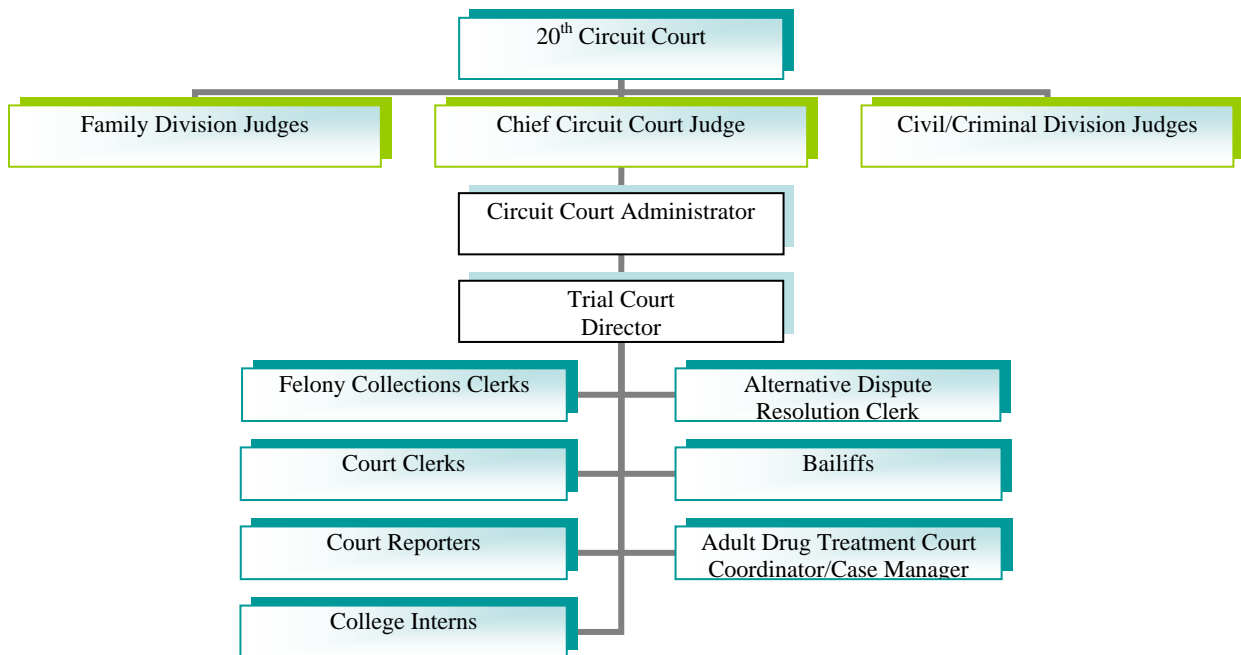
Function Statement

**20TH JUDICIAL CIRCUIT COURT
TRIAL DIVISION**

The Circuit Court has original jurisdiction to hear criminal cases for the 20th Judicial Circuit of Michigan (Ottawa County) wherein the maximum penalty is in excess of one year, divorce and other equitable claims, and civil damage claims wherein the request for relief exceeds \$25,000; serves as the court of appellate review for decisions of the District Courts, and for some matters arising out of Probate Court. The Circuit Court administers the Family Court.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust.



TARGET POPULATION	<ul style="list-style-type: none"> • Court Business Users • Court Hearing Users • Attorneys • Ottawa County Citizens • 20th Circuit Court Employees
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: To provide quality services and resources for all Court users through a fully functional Court operation</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Enhance the accessibility and fairness of the Trial Division 2) Maintain a manageable caseload 3) Process cases in a timely manner 4) The Trial Division employees will rate the quality of the work environment and relations between staff and management as satisfying through the utilization of a Court Employee Satisfaction Survey
ACTIONS/ PROGRAM COMPONENTS	<p>Goal 1-1: Circuit Court User Survey (court business users, court hearing users, attorneys) to be completed in 2010</p> <p>Goal 1-2: Caseload Report</p> <p>Goal 1-3: State Court Administrator’s Office (SCAO) Case Age Detail Report</p> <p>Goal 1-4: Circuit Court Employee Survey</p>

	ANNUAL MEASURES	TARGET	2009	2010	2011 ESTIMATED	2012 PROJECTED
SELF- REPORTED, OUTPUT, AND EFFICIENCY MEASURES	Goal 1-1: Average Accessibility Score	3.5	N/A	N/A	N/A	4.5
	Goal 1-1: Average Fairness Score	3.5	N/A	N/A	N/A	4.8
	Goal 1-1: Average Timeliness Score	3.5	N/A	N/A	N/A	4.5
	Goal 1-1: Average Outcome/Effectiveness/Quality Score	3.5	N/A	N/A	N/A	4.8
	Goal 1-1: Outcome/External Relations Score (attorney's only)	3.5	N/A	4.5	N/A	4.8
	Goal 1-2: # of incoming cases	N/A	4,129	3,906	3,900	4,100
	Goal 1-2: # of outgoing (closed) cases	N/A	4,231	3,949	4,100	4,200
	Goal 1-3: SCAO guidelines require 90% of felony cases adjudicated within 91 days from bind over	90%	74%	77%	80%	80%
	Goal 1-3: SCAO guidelines require 98% of felony cases adjudicated within 154 days from bind over	98%	91%	92%	98%	98%
	Goal 1-3: SCAO guidelines require 100% of felony cases adjudicated within 301 days from bind over	100%	98%	100%	100%	100%
	Goal 1-3: SCAO guidelines require 75% of general civil cases adjudicated within 364 days from filing	75%	80%	80%	75%	75%
	Goal 1-3: SCAO guidelines require 95% of general civil cases adjudicated within 546 days from filing	95%	92%	92%	95%	95%
	Goal 1-3: SCAO guidelines require 100% of general civil cases adjudicated within 728 days from filing	100%	97%	96%	98%	98%
	Goal 1-3: SCAO guidelines require 90% of divorce proceedings without minor children adjudicated within 91 days from filing ¹	90%	34%	33%	35%	35%
	Goal 1-3: SCAO guidelines require 98% of divorce proceedings without minor children adjudicated within 273 days from filing	98%	89%	93%	95%	95%
	Goal 1-3: SCAO guidelines require 100% of divorce proceedings without minor children adjudicated within 364 days from filing	100%	95%	98%	98%	98%
	Goal 1-3: SCAO guidelines require 90% of divorce proceedings with minor children adjudicated within 254 days from filing	90%	67%	69%	80%	90%
	Goal 1-3: SCAO guidelines require 98% of divorce proceedings with minor children adjudicated within 301 days from filing	98%	82%	84%	95%	95%
	Goal 1-3: SCAO guidelines require 100% of divorce proceedings with minor children adjudicated within 364 days from filing	100%	91%	93%	95%	98%
	Goal 1-3: SCAO guidelines require 100% of appeals adjudicated within 182 days from filing from administrative agency	100%	100%	100%	100%	100%
	Goal 1-3: SCAO guidelines require 100% of appeals adjudicated within 182 days of filing extraordinary writ	100%	84%	83%	100%	100%
	Goal 1-3: SCAO guidelines require 90% of custody proceedings adjudicated within 147 days of filing	90%	93%	93%	95%	95%
	Goal 1-3: SCAO guidelines require 100% of custody proceedings adjudicated within 238 days of filing	100%	98%	97%	100%	100%
	Goal 1-4: Overall job satisfaction	3.5	N/A	4.0	N/A	4.5
	Goal 1-4: Employees understand what is expected of them	3.5	N/A	4.4	N/A	4.5
	Goal 1-4: Employee assessment of adequacy of resources necessary to perform job	3.5	N/A	4.1	N/A	4.5
	Goal 1-4: Employees have an opportunity to express their ideas	3.5	N/A	4.1	N/A	4.5
	Goal 1-4: Employees are treated with respect at work	3.5	N/A	4.1	N/A	4.5
	Goal 1-4: Employees are proud to work in the Trial Division	3.5	N/A	4.4	N/A	4.5
	Goal 1-4: % of employees reporting they enjoy coming to work	3.5	N/A	4.1	N/A	4.5
Goal 1-4: % of employees reporting the court is respected in the community	3.5	N/A	3.9	N/A	4.5	
Goal 1-4: % of employees reporting awareness of the Court's Strategic Plan	3.5	N/A	4.3	N/A	5.0	
OUTCOME MEASURES	Goal 1-2: Clearance Rate	100%	N/A	101%	100%	100%

¹ A summons in a domestic (divorce) case expires 91 days from issuance. Therefore, meeting the 90% within 91 days disposition guideline is impractical. The Court is making every effort to adjudicate domestic cases without children as efficiently as possible.

Trial Court Employee Survey and Trial Court User's Survey are not completed every year.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Judge - Circuit Court	4.000	4.000	4.000	\$184,725
Trial Court Director	1.000	1.000	1.000	\$63,225
Senior Law Clerk	1.000	1.000	1.000	\$59,351
Circuit Court Clerk	4.750	4.750	4.750	\$170,795
Mediation Assign/Collections Clerk	1.000	1.000	2.000	\$76,708
Court Reporter	2.000	2.000	2.000	\$118,700
Law Clerk/Bailiff	1.000	1.000	1.000	\$52,323
	<u>14.750</u>	<u>14.750</u>	<u>15.750</u>	<u>\$725,827</u>

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,078	\$1,174	\$791	\$1,206	\$1,000
Charges for Services	\$186,724	\$191,865	\$209,384	\$236,000	\$214,000
Fines and Forfeitures	\$16,990	\$14,059	\$12,195	\$28,500	\$26,500
Other Revenue	\$32,855	\$19,633	\$22,360	\$22,750	\$22,750
Total Revenues	<u>\$237,647</u>	<u>\$226,731</u>	<u>\$244,730</u>	<u>\$288,456</u>	<u>\$264,250</u>
Expenditures					
Personnel Services	\$1,017,696	\$1,033,202	\$1,013,308	\$1,017,959	\$1,086,008
Supplies	\$37,341	\$38,258	\$43,252	\$70,500	\$63,584
Other Services & Charges	\$1,110,780	\$1,058,234	\$993,289	\$1,341,541	\$1,960,556
Capital Outlay					
Total Expenditures	<u>\$2,165,817</u>	<u>\$2,129,694</u>	<u>\$2,049,849</u>	<u>\$2,430,000</u>	<u>\$3,110,148</u>

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) are rising for occupants of the new Grand Haven Courthouse since the building is larger than the previous (fully depreciated) building.

Function Statement

The function of the 58th District Court is to dispense justice to the citizens of Ottawa County. There are three District Court locations in Ottawa County: Grand Haven, Holland, and Hudsonville. The Courts are divided into the following divisions: Traffic, Criminal, Civil, and Probation.

The Traffic Division is responsible for entering tickets into the computer system, taking payment for tickets, scheduling hearings for disputed tickets, and notifying the Secretary of State of case dispositions.

The Criminal Division issues search and arrest warrants, conducts initial arraignments and sets bond in all adult criminal cases. Preliminary examinations are scheduled in all felony matters prior to bind over to circuit court. Misdemeanor cases brought under state statute or local ordinance are scheduled for pre trial conferences and jury or non jury trials unless a guilty plea is entered. Convicted defendants are sentenced following pre sentence investigation and compliance with the Michigan Crime Victims’ Rights Act. Convictions are reported to the appropriate agencies with fines, costs, restitution and bonds collected and disbursed pursuant to law.

The Civil Division processes all civil and small claim cases filed in the Court. It schedules motion hearings and trials, processes all civil writs, receives and disburses money. This division also handles weddings that are performed by the Court.

The Probation Division supervises persons placed on probation by the Court. It is responsible for monitoring the requirements that must be performed by the Probationer as well as refer such persons to community rehabilitative and employment programs. The Probation Officers prepare bond screening reports and pre-sentence investigations for the Court. The Probation Department also performs assessments of alcohol offenders and conducts chemical testing to determine if a person on probation is using drugs.

Mission Statement

The Mission of the 58th District Court is to interpret and apply the law with fairness, equality and integrity, and promote public accountability for improved quality of life in Ottawa County.

TARGET POPULATION	<ul style="list-style-type: none"> • Litigants • Attorneys • Law Enforcement • Citizens
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Sentence misdemeanants who are proven guilty of committing a crime(s) Objectives:</p> <ol style="list-style-type: none"> 1) Dispose of cases in an efficient and fair manner 2) Promote restorative justice (e.g. court fees, fines, victim costs, restitution) 3) Report case dispositions to the Secretary of State and Michigan State Police Records <p>Goal 2: Adjudicate misdemeanor traffic cases and civil traffic infraction cases Objectives:</p> <ol style="list-style-type: none"> 1) Process traffic tickets/citations 2) Conduct hearings for disputed tickets 3) Collect payments for tickets 4) Report case dispositions to the Secretary of State <p>Goal 3: Resolve civil and small claim disputes brought before the court Objectives:</p> <ol style="list-style-type: none"> 1) Conduct civil hearings and trials in an efficient and fair manner 2) Issue court orders and judgments <p>Goal 4: Provide excellent customer service Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough court services 2) Provide timely responses to requests for service 3) Provide interaction with customers that is courteous, respectful, and friendly <p>Goal 5: Provide exceptional services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Provide cost-effective services² 3) Meet or exceed the results of peer services/programs³

ACTIONS/ PROGRAMS	Goal 1: Traffic Division Services Goal 2: Civil Court and Small Claims Division Services Goal 3: Criminal Division Services Goal 4: Professional Customer Service Goal 5: Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis, Cost-Effectiveness Analysis)					
	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
WORKLOAD	# of traffic misdemeanors or civil traffic infractions filed	-	38,932	34,306	42,950	43,000
	# of hearings conducted for disputed tickets	-	1,771	1,854	1,900	1,950
	# of general civil cases filed	-	6,412	6,331	6,200	6,300
	# of small claims cases filed	-	2,048	1,835	1,890	2,100
	# of civil summary proceedings (e.g. landlord tenant) cases filed	-	2,660	2,767	2,750	2,780
	# of non-traffic misdemeanors filed	-	4,809	4,486	4,900	4,900
EFFICIENCY	% of fines and fees collected within 2 years of imposition	95%	N/A	95.14%	95.5%	95.7%
	% of fines, costs and restitution collected within twelve months of assessment	95%	N/A	94.9%	96%	96%
	% of fines, costs and restitution collected from defendants sentenced to probation including amounts collected within 180 days after discharge	95%	N/A	N/A	N/A	95%
	% of cases decided within 56 days of submission	100%	100%	100%	100%	100%
	% of abstracts filed to Secretary of State within required timeframe	95%	N/A	98%	97%	97%
	% of pre-trials with a scheduled date within 21 days of arraignment	95%	N/A	N/A	N/A	95%
	% of pleas or trials held within 9 months of arraignment	100%	N/A	N/A	N/A	100%
	% of cases set for trial or referred to mediation within 14 days of filing of answer	100%	N/A	N/A	N/A	100%
	% of restitution collected within two years of assessment including restitution pursued through a victim's collection efforts	85%	N/A	N/A	N/A	85%
	# of cases filed and disposed per Case Processor FTE	N/A	N/A	1,191	1,200	1,215
	Cost of District Court per capita (<i>General Fund, less state reimbursements</i>)	N/A	\$8.26	\$6.76	\$5.81	\$5.81
	Cost of District Court per filed case (<i>General Fund, less state reimbursements</i>)	N/A	\$39.44	\$35.84	\$26.10	\$25.93
	Cost of District Court per FTE ⁴ (<i>General Fund, less state reimbursements</i>)	N/A	\$39,944	\$33,111	\$28,488	\$28,488
	# of District Court ⁴ FTE per 100,000 residents	N/A	20.68	20.40	20.38	20.38
OUTCOMES & BENCHMARKS	Case clearance rate (i.e. new cases filed versus cases disposed)	100%	93%	92%	96%	98%
CUSTOMER SERVICE	# of formal complaints received regarding staff interaction	0	0	0	0	0
	# of formal complaints regarding service response time	0	0	0	0	0

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The cost-effectiveness of department services is determined using the outcome and benchmark measures identified in the Performance Outline
3. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
4. Number of FTEs is obtained from Fiscal Service's 'History of Positions by Fund' report.

County-wide Strategic Plan Directive:

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

County-wide Strategic Plan Directive:
 Goal 1, Objective 2: Implement processes and strategies to deal with operational budget deficits

Resources				
Personnel	2010	2011	2012	2012
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary
Judge - District Court	4.000	4.000	4.000	\$184,725
Court Administrator	1.000	1.000	1.000	\$94,476
Director of Probation Services	0.100	0.250	0.250	\$19,360
Assistant Director of Probation Services	0.750	0.750	0.750	\$47,418
Chief Deputy Court Clerk	3.000	3.000	3.000	\$160,946
Assignment Clerk	3.000	3.000	3.000	\$111,601
Trial Court Specialist	1.000	1.000	1.000	\$48,166
District Court Clerk II	9.000	10.000	10.000	\$374,951
Records Processing Clerk II	2.000	1.000	1.000	\$30,216
District Court Clerk I	11.250	11.250	10.250	\$332,783
Traffic Clerk	1.000	0.000	0.000	\$0
Abstracting/Indexing Clerk	0.000	1.000	0.000	\$0
Court Recorder	4.000	4.000	5.000	\$197,190
Court Officer	0.875	0.875	0.875	\$33,935
Case Specialist	1.000	1.000	1.000	\$35,900
Probation-Treatment Specialist	8.400	8.200	8.200	\$454,485
Probation Secretary	0.750	0.750	0.750	\$26,925
Probation Assistant	1.000	1.000	1.000	\$39,615
Bailiff	0.700	0.700	0.700	\$21,316
Magistrate	1.000	1.000	1.000	\$68,514
	<u>53.825</u>	<u>53.775</u>	<u>52.775</u>	<u>\$2,282,522</u>

Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$89,327	\$78,723	\$78,421	\$86,986	\$72,000
Charges for Services	\$1,968,992	\$1,819,507	\$2,139,918	\$2,203,000	\$2,263,000
Fines and Forfeitures	\$915,215	\$981,378	\$1,033,350	\$1,075,000	\$1,035,000
Other Revenue	\$12,008	\$9,730	\$8,336	\$9,000	\$7,000
Total Revenues	<u>\$2,985,542</u>	<u>\$2,889,338</u>	<u>\$3,260,025</u>	<u>\$3,373,986</u>	<u>\$3,377,000</u>
Expenditures					
Personnel Services	\$3,156,049	\$3,291,826	\$3,399,963	\$3,254,375	\$3,392,132
Supplies	\$258,785	\$249,866	\$223,607	\$234,504	\$213,136
Other Services & Charges	\$2,602,980	\$2,502,015	\$2,360,133	\$2,325,657	\$2,447,157
Total Expenditures	<u>\$6,017,814</u>	<u>\$6,043,707</u>	<u>\$5,983,703</u>	<u>\$5,814,536</u>	<u>\$6,052,425</u>

Budget Highlights:

Due to lower caseloads, the District Court is eliminating one clerical position in 2012. Indirect administrative expenditures are rising for occupants of the new Grand Haven Courthouse since the building is larger than the previous (fully depreciated) building.

Resources

Personnel

No permanent personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$33,824	\$57,427	\$44,562	\$34,892	
Charges for Services			\$3,309	\$5,700	
Other Revenue	\$8,750	\$30,900	\$6,750	\$65,423	
Total Revenues	\$42,574	\$88,327	\$54,621	\$106,015	
Expenditures					
Personnel Services			\$12,136	\$40,718	
Supplies	\$2,715	\$4,339	\$16,478	\$16,513	
Other Services & Charges	\$37,177	\$58,637	\$49,272	\$44,892	
Capital Outlay					
Total Expenditures	\$39,892	\$62,976	\$77,886	\$102,123	

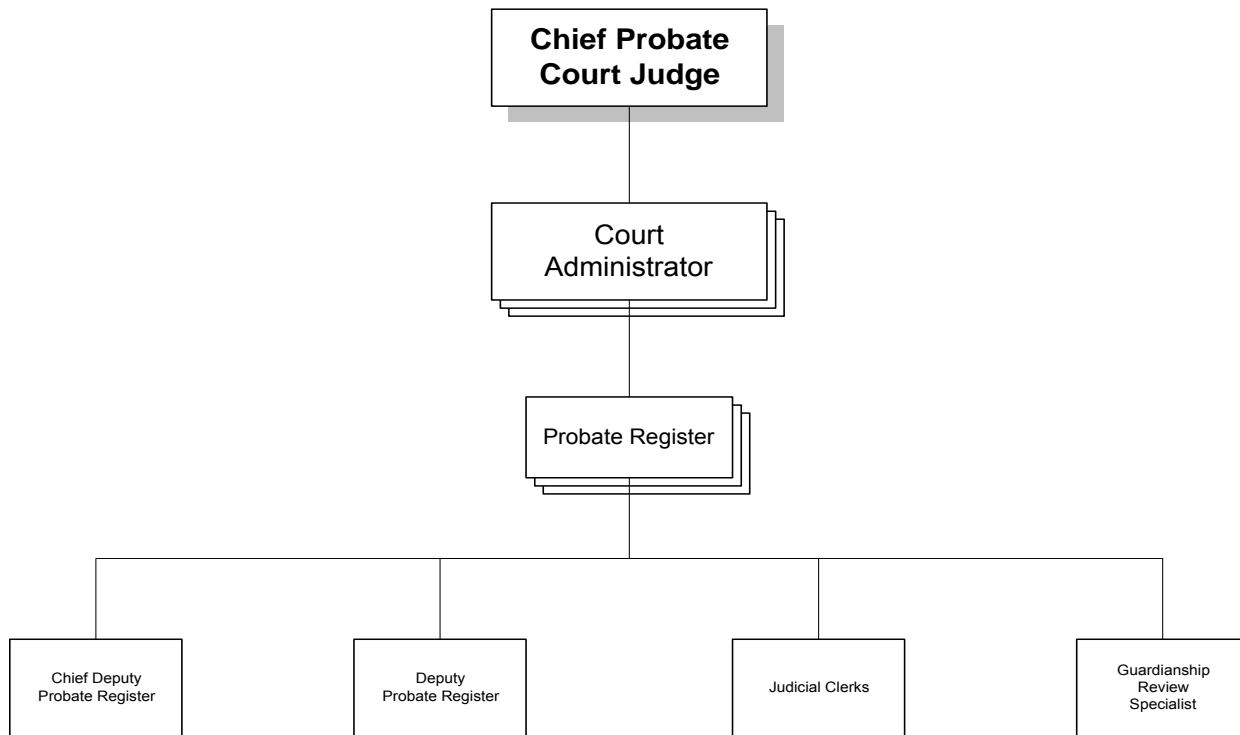
Budget Highlights:

Grant awards, if any, were unknown when the budget was finalized, so nothing is budgeted for 2012.

Function Statement

The function of the Ottawa County Probate Court is to hear and decide cases brought by parties within the County that fall within its statutory jurisdiction. These cases include estates and trusts, civil, guardians, conservators and mental commitments. The Judge of Probate also serves in the Circuit Court Family Division and handles the Drug Treatment Court dockets.

OTTAWA COUNTY PROBATE COURT



Mission Statement

“To administer justice and restore wholeness in a manner that inspires public trust.”

TARGET POPULATION	<ul style="list-style-type: none"> • Litigants • Attorneys • Citizens 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Ensure the health and well-being of minors, individuals with developmental disabilities, and incapacitated seniors</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Establish legal guardianship and/or conservatorship 2) Oversee the administration of estates of persons in conservatorship 3) Ensure the appropriateness of commitments for hospitalization of persons with mental illness <p>Goal 2: Establish formal record of the legal status of estates of the deceased</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Resolve estate proceedings efficiently and fairly 2) Interpret wills of the deceased <p>Goal 3: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough court services 2) Provide timely responses to requests for service 3) Provide interaction with customers that is courteous, respectful, and friendly <p>Goal 4: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs 					
SERVICES/ PROGRAMS	<p>Goal 1: Guardianship and Conservator Services, Mental Health Review Services</p> <p>Goal 2: Estate Determination Services</p> <p>Goal 3: Professional Customer Service</p> <p>Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of probate new filings	-	875	904	860	880
	# of probate re-opened cases	-	31	29	30	30
	# of total filings	-	906	933	890	910
	# of total dispositions	-	887	954	890	900
	# of total active cases	-	6,940	7,419	7,500	7,700
EFFICIENCY	<u>CourTool #3-Time to Disposition</u> % of contested estate, trust, guardianship, or conservator matters adjudicated within 364 days from filing	75%	100%	100%	100%	100%
	% of mental illness and judicial proceeding petitions adjudicated within 28 days from filing	100%	100%	100%	100%	100%
	% of civil proceedings adjudicated within 728 days from filing	75%	100%	100%	100%	100%
	% of miscellaneous petitions adjudicated 35 days from filing	100%	100%	100%	100%	100%
OUTCOMES & BENCHMARKS	<u>CourTool #2-Clearance Rate (total outgoing/total incoming)</u>	100%	98%	102%	100%	100%
	<u>CourTool #6-Reliability/Integrity of Case Files</u>	100%	98%	96%	99%	100%
	<u>CourTool #9-Court Employee Satisfaction (bi-annual, taken in 2011)</u>	90%	83%	N/A	85%	N/A
	<u>CourTool #10-Cost Per Case (not yet implemented)</u>	-	N/A	N/A	N/A	N/A
CUSTOMER SERVICE	<u>CourTool #1-Access and Fairness:</u>					
	% of attorneys satisfied with court services	90%	N/A	94%	N/A	95%
	% of public customers indicating interaction with staff was courteous, respectful and friendly	90%	N/A	90%	N/A	95%

* FTE is calculated based on the total number of part-time and full-time staff providing court services. One (1) FTE is equal to 2080 staff hours per year.

Note: These measures may not be inclusive of State and Federal performance measures that have been established for the Court

County-wide Strategic Plan Directive:
Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Judge - Probate Court	1.000	1.000	1.000	\$141,318
Probate Register	1.000	1.000	1.000	\$61,288
Chief Deputy Probate Register	1.000	1.000	1.000	\$44,654
Deputy Probate Register	1.000	1.000	1.000	\$37,748
Probate Court Clerk	2.000	2.000	2.000	\$60,953
	6.000	6.000	6.000	\$345,961

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services	\$50,601	\$49,012	\$49,730	\$51,500	\$50,000
Fines and Forfeitures				\$100	\$100
Other Revenue	\$15,889	\$11,052	\$14,257	\$12,260	\$12,000
Total Revenues	\$66,490	\$60,064	\$63,987	\$63,860	\$62,100
Expenditures					
Personnel Services	\$464,491	\$469,904	\$477,082	\$468,063	\$482,620
Supplies	\$20,292	\$22,376	\$15,509	\$21,353	\$48,510
Other Services & Charges	\$312,571	\$281,623	\$267,599	\$278,251	\$246,967
Total Expenditures	\$797,354	\$773,903	\$760,190	\$767,667	\$778,097

Budget Highlights:

2012 supplies reflects new furniture under the County's capitalization threshold.

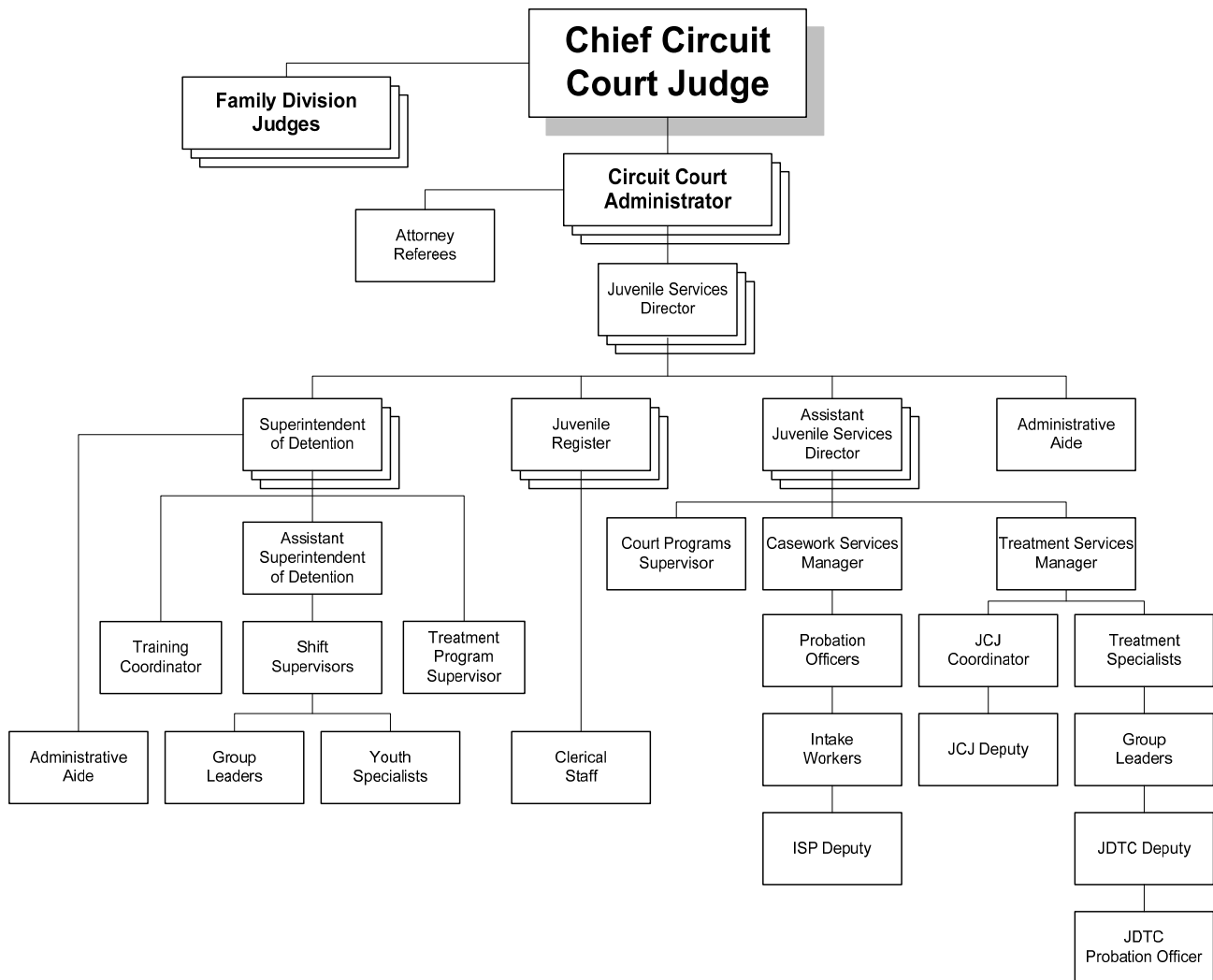
Function Statement

The function of the 20th Circuit Court, Family Division – Juvenile Services is to process cases in delinquency; neglect and abuse; and other legal matters mandated by statute. Exclusively utilizing general fund dollars, the 1010.1490 budget provides funding for approximately 4 full-time and 1 temporary part-time staff and focuses on court processing of cases. Also, a portion of the staff salaries are offset by a Juvenile Community Officer stipend from the State of Michigan and others are split with the Child Care Fund in order to obtain reimbursement. The Judge of Probate also serves in the Circuit Court, Juvenile Services.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust.

20th Judicial Circuit Court Family Division / Juvenile Services



<p>TARGET POPULATION</p>	<ul style="list-style-type: none"> Juvenile Offenders Citizens Law Enforcement Agencies Schools Attorneys State Agencies, e.g. Department of Human Services, Department of Community Health Prosecutor’s Office, County Administration, Human Resources and various other County departments 					
<p>PRIMARY GOALS & OBJECTIVES</p>	<p>Goal 1: To process cases in compliance with established time frames. (Time to Disposition – National Center for State Courts (NCSC) Performance Measures, CourTools 3) Objective: Assess the length of time to disposition and/or otherwise resolved within established time frames.</p> <p>Goal 2: To efficiently manage cases in a timely manner and prevent backlogs of cases (Clearance Rates - NCSC CourtTools 2) Objective: Assess the number of outgoing cases as a percentage of the number of incoming cases utilizing the formula established by the NCSC.</p> <p>Goal 3: To serve the public and Court stakeholders in a satisfactory and professional manner. (Access and Fairness – NCSC CourtTools 1) Objective: Survey Court users to obtain their feedback on the Court’s treatment of customers.</p>					
<p>SERVICES/ PROGRAMS</p>	<p>Goal 1: Meet or exceed guidelines as set forth by the State Court Administrative Office (SCAO) Goal 2: Identify current clearance rates and evaluate to determine if improvements can be made Goal 3: Ensure quality of customer service and identify areas for improvement through the administration of surveys</p>					
<p>WORKLOAD</p>	<p>ANNUAL MEASURES</p>	<p>Target</p>	<p>2009</p>	<p>2010</p>	<p>2011 Estimated</p>	<p>2012 Projected</p>
<p>EFFICIENCY</p>	<p>Goal 1: Meet or exceed guidelines set forth by SCAO – NCSC Performance Measures - CourTools 3</p>					
<p>EFFICIENCY</p>	<p># of new and reopened juvenile cases as reported to SCAO</p>	<p>-</p>	<p>1,576</p>	<p>1,452</p>	<p>1,400</p>	<p>1,400</p>
<p>EFFICIENCY</p>	<p>% of detained minor/court custody cases adjudicated & disposed 84 days from petition authorization</p>	<p>90%</p>	<p>100%</p>	<p>99%</p>	<p>95%</p>	<p>95%</p>
<p>EFFICIENCY</p>	<p>% of detained minor/court custody cases adjudicated & disposed 98 days from petition authorization</p>	<p>100%</p>	<p>100%</p>	<p>99%</p>	<p>100%</p>	<p>100%</p>
<p>EFFICIENCY</p>	<p>% of minors not detained/court custody petitions adjudicated & disposed 119 days from petition authorization</p>	<p>75%</p>	<p>94%</p>	<p>83%</p>	<p>85%</p>	<p>85%</p>
<p>EFFICIENCY</p>	<p>% of minors not detained/court custody petitions adjudicated & disposed w/in 182 days from petition authorization</p>	<p>90%</p>	<p>100%</p>	<p>94%</p>	<p>95%</p>	<p>95%</p>
<p>EFFICIENCY</p>	<p>% of minors not detained/court custody petitions adjudicated & disposed within 210 days</p>	<p>100%</p>	<p>100%</p>	<p>96%</p>	<p>100%</p>	<p>100%</p>
<p>OUTCOMES & BENCHMARKS</p>	<p>Goal 2: Identify current clearance rates and evaluate (NCSC Performance Measures - CourTools 2)</p>					
<p>OUTCOMES & BENCHMARKS</p>	<p>Case clearance rate (i.e. new cases filed versus cases disposed)</p>	<p>100%</p>	<p>97%</p>	<p>96%</p>	<p>100%</p>	<p>100%</p>
<p>OUTCOMES & BENCHMARKS</p>	<p>Goal 3: Ensure quality of customer service and identify areas for improvement through the administration of surveys (NCSC Performance Measures - CourTools 1)</p>					
<p>CUSTOMER SERVICE</p>	<p>% of attorneys satisfied with department services</p>	<p>90%</p>	<p>N/A*</p>	<p>94%</p>	<p>N/A*</p>	<p>95%</p>
<p>CUSTOMER SERVICE</p>	<p>% of public customers indicating interaction with staff was courteous, respectful, and friendly</p>	<p>90%</p>	<p>N/A*</p>	<p>90%</p>	<p>N/A*</p>	<p>95%</p>

* Survey is conducted every other year

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Circuit Court Administrator	1.000	0.660	0.660	\$72,444
Juvenile Services Director	0.150	0.150	0.150	\$15,302
Juvenile Court Referee	0.875	0.875	0.875	\$74,136
Asst Director - Juvenile Services	0.125	0.125	0.125	\$9,680
Judicial Clerk Juvenile	1.000	1.000	1.000	\$31,150
Juvenile Register	1.000	1.000	1.000	\$50,929
Administrative Aide	0.000	1.000	1.000	\$31,881
Reimbursement Specialist	1.000	1.000	1.000	\$37,006
	5.150	5.810	5.810	\$322,528

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$78,643	\$91,362	\$104,080	\$104,198	\$104,178
Charges for Services	\$45,184	\$33,341	\$65,294	\$71,000	\$58,770
Fines and Forfeitures					
Other Revenue	\$970		\$4,500		
Total Revenues	\$124,797	\$124,703	\$173,874	\$175,198	\$162,948
Expenditures					
Personnel Services	\$498,807	\$495,448	\$417,478	\$427,228	\$465,157
Supplies	\$15,946	\$17,087	\$16,357	\$27,407	\$17,822
Other Services & Charges	\$363,056	\$313,565	\$334,592	\$354,039	\$364,748
Capital Outlay				\$41,456	
Total Expenditures	\$877,809	\$826,100	\$768,427	\$850,130	\$847,727

Budget Highlights:

The 2011 estimate includes capital outlay funds for new furniture for the Court.

Function Statement

The Adult Probation department has two primary functions. First, Adult Probation completes pre-sentence investigations for the Circuit Court. These investigations are required by statutes and totaled 849 for 2010, averaging of 71 per month. Second, Adult Probation supervises offenders who are placed on probation by the Circuit Court and those released on parole from prison. There are approximately 925 offenders on felony-level community supervision in Ottawa County. In addition to the traditional types of supervision, we have agents who supervise offenders on the electronic monitoring system and in the Adult Drug Treatment Court.

The Adult Probation department has representatives in three locations: Grand Haven, Holland, and Hudsonville. The 23 employees in the Adult Probation department are employees of the Michigan Department of Corrections. Ottawa County provides office space, supplies, and other operating necessities.

Mission Statement

To create a safer community through effective offender management and supervision while holding offenders accountable and promoting their success.

TARGET POPULATION	<ul style="list-style-type: none"> • Felons • High Court Misdemeanors 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Rehabilitate offenders by equipping them with enriching life skills Objectives:</p> <ol style="list-style-type: none"> 1) Reduce substance abuse 2) Encourage offender education and employment 3) Ensure compliance of court or parole orders <p>Goal 2: Reduce cost of jail and prison operations Objectives:</p> <ol style="list-style-type: none"> 1) Divert offenders from jail and/or prison <p>Goal 3: Provide exceptional services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs 					
ACTIONS/ PROGRAMS	<p>Goal 1: Circuit Court Probation Goal 2: Jail Diversion Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of home visits successful (i.e. probationer contact made)	1,000	700	960	950	900
	# of drug tests administered	2,400	3,577	4,227	1,000	4,000
	# of alcohol tests administered	2,400	4,227	5,223	1,000	5,000
	# of offenders diverted from prison	50	80	80	97	85
EFFICIENCY, OUTCOMES & BENCHMARKS	% of probationers/parolees clean a minimum of 90 consecutive days at successful discharge	100%	n/a	97%	100%	100%
	% of probationers/parolees obtaining a GED during supervision, if applicable.	100%	n/a	14%	15%	20%
	% of probationers/parolees successfully completing supervision	65%	71%	63%	64%	60%
	Prison commitment rate	<22%	8%	8%	8%	8%
	Cost per probationer/parolee (County dollars only)	-	\$68.02	\$72.33	\$139.92	n/a

County-wide Strategic Plan Directive:

Goal 1, Objective2: Implement processes and strategies to deal with operational budget deficits

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Supplies	\$18,642	\$13,332	\$16,238	\$13,025	\$12,732
Other Services & Charges	\$98,132	\$51,289	\$50,301	\$112,899	\$205,244
Total Expenditures	\$116,774	\$64,621	\$66,539	\$125,924	\$217,976

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) are rising for occupants of the new Grand Haven Courthouse since the building is larger than the previous (fully depreciated) building.

Function Statement

This department is a result of Public Act 155 of 1964 (as amended by Public Act 16 of 1980) which establishes that a portion of the fees charged for marriage licenses be allocated to the Circuit Court for family counseling services such as domestic violence and child abuse. Funds not expended by year end are required to be reserved for future counseling services.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Licenses and Permits	\$25,493	\$23,505	\$24,263	\$25,000	\$25,000
Total Revenues	\$25,493	\$23,505	\$24,263	\$25,000	\$25,000
Expenditures					
Other Services & Charges	\$36,771	\$38,530	\$18,096	\$17,086	\$18,000
Total Expenditures	\$36,771	\$38,530	\$18,096	\$17,086	\$18,000

Function Statement

The Jury Board is a statutory board appointed by the Governor for the purpose of selecting a pool of jurors for the County Court System.

Resources

Personnel

No personnel has been allocated to this department.

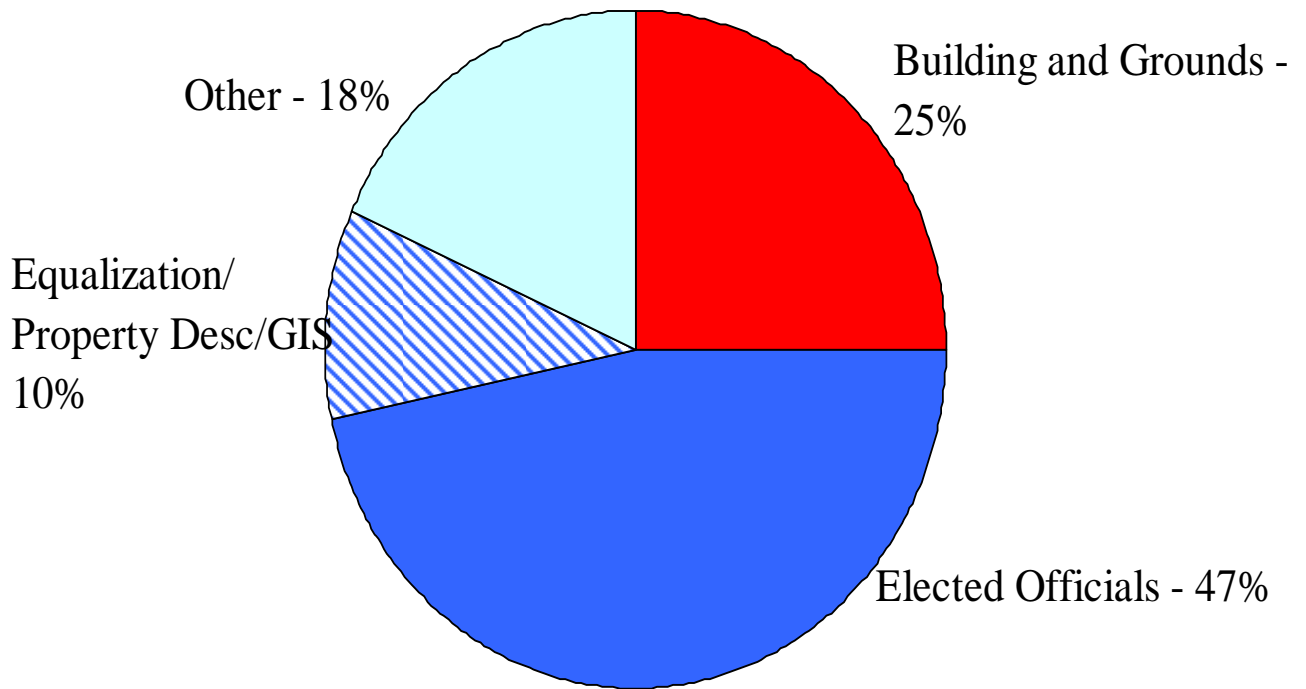
Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Supplies	\$5,594	\$1,693	\$5,855	\$2,500	\$2,500
Other Services & Charges	\$2,975	\$1,837	\$2,009	\$2,140	\$2,410
Total Expenditures					
	\$8,569	\$3,530	\$7,864	\$4,640	\$4,910

Budget Highlights:

2010 reflects additional printing for new jury questionnaires.

2012 General Fund
General Government Expenditures
\$15,752,982



Function Statement

The County Clerk's office is responsible for the oversight of all elections held in the County, for development and printing of ballots, and the ordering of all election supplies for all State and Federal elections. The County Clerk's office is responsible for running all school board and special elections as mandated under the Election Consolidation Act of 2003. The office is responsible for training election workers for those elections and for the dissemination of campaign finance information as well as filing all local campaign finance committees and their reports. After every election, the County Clerk's office reviews all election returns and assists the Board of Canvassers in finalization of the election results. Other duties of the Elections Division include setting dates for special elections upon request; assisting in providing information and direction in the elections process including but not limited to administration, management, petition drives, recounts, and recalls; providing a County-wide voter registration process; and assisting in the registration of voters throughout the County.

Mission Statement

The purpose of this division is to conduct and/or oversee all elections in Ottawa County; to serve the public accurately, efficiently and effectively; and to follow the Michigan Constitution, statutes, and other directives along with pertinent Federal laws and regulations.

TARGET POPULATION	<ul style="list-style-type: none"> • Voters of Ottawa County • Candidates for Public Offices in County • Local Unit Clerks • Election Officials 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Ensure compliance with State and Federal election laws and requirements</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Disseminate information regarding upcoming elections to voters, candidates, and clerks 2) Train inspectors and other election officials 3) Ensure accurate ballot information 4) Provide ADA compliant ballot marking device in each polling place and accurate vote tabulating equipment in each precinct <p>Goal 2: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 3: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer programs/services 					
ACTIONS/ PROGRAMS	<p>Goal 1: Elections Services</p> <p>Goal 2: Professional Customer Service</p> <p>Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of ballot styles reviewed and proofed	-	194	363	194	363
	# of ballot errors	-	1	2	0	0
	# of election days held (local, state, and federal)	-	4	3	4	3
	# of election inspectors trained	-	50	867	75	900+
	# of campaign finance records filed	-	66	115	75	325
	# of precinct supply kits assembled	-	0	236	150	236
	# of precincts programmed for election	-	150	322	150	322
	# of recall hearings conducted	-	6	3	1	1
	# of voter registration drives attended	-	7	22	5	25
	# of voter registration cards processed	-	12,018	13,968	14,000	16,000
	# of days County Board of Canvassers met	-	12	21	6	20

	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
EFFICIENCY	% of ballots needing to be re-printed	0%	1%	51%	0%	0%
	% of time official notices published in local papers within statutory provisions	100%	100%	100%	100%	100%
	% of ballots provided to clerks at least 45 days prior to local, state, and federal elections	100%	100%	100%	100%	100%
	% of requests for information responded to within 2 business days	100%	85%	90%	95%	95%
	% of election records stored digitally	100%	0%	0%	40%	80%
	Cost of elections division per registered voter (General Fund)	-	\$0.90	\$1.48	\$0.90	\$1.50
	# of online election services available	-	2	7	10	10
OUTCOMES & BENCHMARKS	% of precincts that could not be recounted (<i>in the event of an actual recount</i>)	0%	0%	0%	0%	0%
	# of registered voters per elections division FTE*	-	176,460	179,698	180,000	183,000
CUSTOMER SERVICE	% of clerks satisfied with Elections services	100%	98%	98%	100%	100%
	% of customer indicating that interaction with elections staff was courteous, respectful, and friendly	100%	98%	95%	100%	100%
	% of customers satisfied with service response time	100%	98%	98%	100%	100%

*FTE is calculated based on the total number of part-time and full-time staff providing services. One (1) FTE is equal to 2,080 staff hours per year.

County-wide Strategic Plan Directive:

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources						
Personnel		2010	2011	2012	2012	
	Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary	
	Elections Coordinator	1.000	1.000	1.000	\$43,938	
Funding		2008	2009	2010	2011 Current	2012
		Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues						
	Charges for Services	\$25,544	\$22,909	\$22,312	\$22,400	\$17,500
	Other Revenue	\$1,134		\$2,932	\$750	\$1,500
	Total Revenues	\$26,678	\$22,909	\$25,244	\$23,150	\$19,000
Expenditures						
	Personnel Services	\$122,922	\$46,955	\$64,748	\$64,286	\$69,076
	Supplies	\$135,959	\$2,693	\$174,222	\$7,000	\$133,095
	Other Services & Charges	\$51,098	\$27,165	\$21,674	\$23,856	\$32,786
	Capital Outlay			\$5,620		
	Total Expenditures	\$309,979	\$76,813	\$266,264	\$95,142	\$234,957

Budget Highlights:

2012 will be an election year for the County; consequently, expenditures for Supplies and Other Services & Charges show a large increase in 2012.

Function Statement

The Canvass Board is a statutory board charged with the review of all elections to determine the final certification of the election results.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues	<hr/>				
Other Revenue			\$1,266	\$100	\$2,300
Total Revenues	<hr/> <hr/>				
			\$1,266	\$100	\$2,300
Expenditures	<hr/>				
Personnel Services					
Supplies					
Other Services & Charges	\$5,476		\$6,233	\$960	\$7,000
Total Expenditures	<hr/> <hr/>				
	\$5,476		\$6,233	\$960	\$7,000

Budget Highlights:

2012 is an election year, so expenditures are higher.

Function Statement

The Fiscal Services Department is responsible for the development, implementation, administration, and modification of policies, procedures, and practices to ensure the proper accounting for and conservation of all County financial assets and the proper discharge of the County’s fiduciary responsibilities. The Department is responsible for monitoring the financial/accounting systems and financial policy development to ensure integrity and compliance with State and Federal laws as well as Governmental Accounting Standards Board (GASB) statements. The functions that are managed within the department include the preparation of the Comprehensive Annual Financial Report (CAFR), the Schedule of Federal Financial Assistance (single audit), the annual budget, the general ledger, accounts payable, accounts receivable for several County departments, payroll, capital assets, grant reporting, purchasing, financial staff support for the Public and Mental Health Departments, the Building Authority, and the Insurance Authority.

The Ottawa County CAFR has been a recipient of the Government Finance Officers Association’ Certificate of Achievement for Excellence in Financial Reporting for the past nineteen years. The CAFR is distributed to various County departments, the State of Michigan, and outside organizations such as financial institutions and rating agencies that use the document to assess the County’s financial stability and for rating bonds for Ottawa County.

Preparation of the annual budget includes providing departments with information necessary to complete their portion of the budget, reviewing, analyzing, and summarizing the information for the Finance Committee and the Board of Commissioners. Special emphasis is given to long-term planning (via the Financing Tools) and capital improvement projects. In addition, it is the responsibility of the Fiscal Services Department to ensure compliance with all State (P.A. 621) and Federal laws, as well as Governmental Accounting Standards Board statements. Budgeting responsibilities also include reviewing all County budgets and recommends corrective action when necessary and/or prudent to the achievement of long-term County goals.

Mission Statement

To administer an efficient financial management system that facilitates sound fiscal planning, accurate and timely reporting, and reliable service to board members, administrators, employees, vendors, and citizens.

TARGET POPULATION	<ul style="list-style-type: none"> • County Departments and Employees • Vendors • Creditors • Board of Commissioners
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Maintain and improve the County’s financial stability Objectives:</p> <ol style="list-style-type: none"> 1) Ensure that expenditures do not exceed revenues and available fund balance (i.e. balanced budget) 2) Provide accurate and timely financial reports (e.g. CAFR, Single Audit, Annual Budget) 3) Adhere to generally accepted accounting standards (e.g. GAAP, GASB, FASB, GFOA) <p>Goal 2: Ensure that all County financial obligations are met Objectives:</p> <ol style="list-style-type: none"> 1) Issue bi-weekly payroll checks 2) Prepare and pay all invoices 3) Process purchase orders 4) Prepare and submit tax and wage reports <p>Goal 3: Ensure reimbursement of all awarded grant funds Objectives:</p> <ol style="list-style-type: none"> 1) Track and report all grant reimbursable expenditures <p>Goal 4: Provide excellent customer service Objectives:</p> <ol style="list-style-type: none"> 1) Provide interaction with customers that is courteous, respectful, and friendly 2) Provide timely responses to requests for service <p>Goal 5: Provide exceptional services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Provide cost-effective services² 3) Meet or exceed the results of peer services/programs³
ACTIONS/ PROGRAMS	<p>Goal 1: Audit and Budget Services Goal 2: Accounts Payable and Tax Reporting Services; Goal 3: Accounts Receivable Services; Grant Reporting Services Goal 4: Professional Customer Service Goal 5: Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis)</p>

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
WORKLOAD	# of funds audited	-	43	47	47	47
	# of A/P invoices processed	-	45,675	42,446	41,500	40,000
	# of payroll checks/direct deposits issued	-	28,957	27,243	27,000	27,000
	# of purchase orders over \$1,000 issued	-	1,245	1,119	1,200	1,200
	# of 1099 forms issued	-	404	411	410	410
	# of grants monitored	-	n/a	n/a	50	50
	# of grant reports submitted	-	1,555	1,652	1,600	1,600
EFFICIENCY	% of payroll checks issued without error	100%	99.99%	99.99%	100%	100%
	% of A/P checks generated without error	100%	99.70%	99.90%	100%	100%
	% of employees using direct deposit	100%	80%	88%	100%	100%
	% of vender payments made using ACH	100%	0%	0.2%	2.0%	4.0%
	% of purchase orders processed within 5 business days	100%	95%	95%	98%	100%
	% of billable services invoiced within 15 days of billing cycle	98%	97%	97%	98%	98%
	% of grant dollars awarded that are unspent	0%	0%	0%	0%	0%
	\$ of questioned costs on single audit	\$0	\$0	\$0	\$0	\$0
	Cost of Fiscal Services per capita (<i>General Fund</i>)	-	\$4.84	\$4.67	\$4.56	\$4.88
	Cost of Fiscal Services per FTE ⁴ (<i>General Fund</i>)	-	\$3,001	\$2,988	\$2,926	\$3,248
	Cost of Fiscal Services per County FTE ⁴ (<i>General Fund</i>)	-	\$1,360	\$1,374	\$1,328	\$1,427
# of County FTE per Fiscal Services FTE ⁴	-	65.69	66.93	70.26	69.94	
# of Fiscal Services FTE ⁴ per 100,000 residents	-	5.42	5.08	4.89	4.89	
OUTCOMES & BENCHMARKS	Bond Rating - <i>Moody's/Standard and Poor's/Fitch</i>	Aaa/ AAA/ AAA	Aa1/ AA/ AAA	Aaa/ AA/ AAA	Aaa/ AA/ AAA	Aaa/ AA/ AAA
	% variance in budget to actual revenues for the General Fund	<2%	1.8%	0.6%	<2%	<2%
	% variance in budget to actual expenses for the General Fund	<2%	1.5%	0.7%	<2%	<2%
CUSTOMER SERVICE	% of clients satisfied with department services	100%	N/A	N/A	99%	99%
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	100%	100%
	% of clients satisfied with service response time	100%	N/A	N/A	99%	99%

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The cost-effectiveness of department services is determined using the outcome and benchmark measures identified in the Performance Outline
3. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
4. FTE is calculated using Fiscal Service's History of Positions By Fund report

County-wide Strategic Plan Directive:

Goal 1, Objective 2: Implement processes and strategies to address operational budget deficits with pro-active, balance approaches; provide information to the Board necessary to make key decisions

Goal 1, Objective 4: Maintain or improve bond ratings

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources				
Personnel	2010	2011	2012	2012
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Fiscal Services Director	0.500	0.500	0.500	\$54,882
Assistant Fiscal Services Director	0.000	0.800	0.800	\$65,351
Budget/Audit Manager	0.600	0.600	0.600	\$46,463
Senior Accountant	0.800	0.000	0.000	\$0
Financial Analyst	0.500	0.000	0.000	\$0
Risk Management/Accountant	0.250	0.250	0.250	\$14,080
Accountant II	3.900	4.400	4.400	\$235,950
Administrative Assistant/Buyer	0.750	0.750	0.750	\$36,688
Payroll Specialist	1.000	1.000	1.000	\$48,917
Account Clerk II	3.500	4.500	3.500	\$132,116
Accountant I	0.500	0.000	0.000	\$0
Account Clerk I	1.000	0.000	0.000	\$0
Fiscal Services Secretary	0.000	0.000	1.000	\$36,516
	13.300	12.800	12.800	\$670,963

Funding

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current	Adopted
				Year	by Board
				Estimated	
Revenues					
Intergovernmental Revenue	\$22,800	\$23,600	\$26,600	\$21,000	\$23,600
Charges for Services	\$4,153,282	\$3,572,523	\$3,647,968	\$4,203,220	\$5,836,407
Other Revenue	\$4,896	\$5,101	\$51,141	\$57,500	\$81,477
Total Revenues	\$4,180,978	\$3,601,224	\$3,725,709	\$4,281,720	\$5,941,484
Expenditures					
Personnel Services	\$953,806	\$1,020,709	\$970,797	\$951,039	\$997,239
Supplies	\$67,416	\$64,605	\$48,847	\$51,826	\$52,399
Other Services & Charges	\$155,342	\$192,076	\$203,221	\$191,149	\$227,870
Capital Outlay					
Total Expenditures	\$1,176,564	\$1,277,390	\$1,222,865	\$1,194,014	\$1,277,508

Budget Highlights:

Revenue from the Indirect Administrative cost study are recorded in this department under Charges for Services, these amounts will vary depending on the total cost allocated and the distribution of those costs determined by the study. Revenue is increasing to reflect higher charge to occupants of the new Grand Haven Courthouse.

Function Statement

The office of Corporate Counsel represents the County, the Board of Commissioners, and constituent departments and agencies in all legal matters. The office is responsible for preparing formal and informal legal opinions, drafting and reviewing contracts, policies, and resolutions, and representing the County in civil litigation and proceedings. The office functions at the highest level of critical thinking skills and accountability as required by the applicable standards of care for licensed professionals under Federal and Michigan law. Establishment of the office of Corporate Counsel is authorized by MCL 49.71.

Mission Statement

To provide continuous quality legal services to all departments and elected officials of Ottawa County government.

TARGET POPULATION	<ul style="list-style-type: none"> • County Departments • Board of Commissioners • FOIA Requestors 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Ensure that all official County documents are legally compliant</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Review County Board Rules, County Policies, and Administrative Rules, and update as necessary 2) Prepare/review new County Policies and Administrative Rules 3) Prepare/review County Contracts 4) Prepare/review County Resolutions <p>Goal 2: Improve the level of knowledge of County employees regarding county policies and legal compliance</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Educate employees who request training on the Freedom of Information Act (FOIA) 2) Educate Health Department and Community Mental Health employees about the Health Insurance Portability & Accountability Act (HIPAA) 3) Provide training on the Open Meetings Act to all persons on county committees or commissions 4) Provide training/information on the "Red Flag" policy for applicable employees <p>Goal 3: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Provide cost-effective services² 3) Meet or exceed the results of peer services/programs³ <p>Goal 4: Provide excellent overall customer service/satisfaction</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for legal services 					
SERVICES/ PROGRAMS	<p>Goal 1: Annual Review of Board Rules; Biennial Review of County Policies; Contract and Resolution Review and Preparation</p> <p>Goal 2: Training and Education Program (Three Year Cycle)</p> <p>Goal 3: Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis)</p> <p>Goal 4: Professional Customer Service</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of Board Rules reviewed	-	20	20	20	20
	# of County Policies and Administrative Rules reviewed	-	20	20	20	20
	# of County contracts prepared or reviewed	-	382	410	420	430
	# of County resolutions prepared or reviewed	-	32	26	28	30
EFFICIENCY	% of Board Rules reviewed	100%	100%	100%	100%	100%
	% of County Policies and Administrative Rules reviewed	60%	60%	40%	30%	30%
	% of new County policies and administrative rules that are prepared or reviewed by Corporate Counsel	100%	100%	100%	100%	100%
	% of County contracts that are prepared or reviewed by Corporate Counsel	100%	100%	100%	100%	100%
	% of County resolutions that are prepared or reviewed by Corporate Counsel	100%	100%	100%	100%	100%
	% of all affected county employees receiving FOIA training	33%	100%	100%	100%	100%
	% of new Health Department and Community Mental Health employees receiving HIPAA training	100%	100%	100%	100%	100%
	% of persons on County committees or commissions receiving Open Meetings Act training/information	100%	100%	100%	100%	100%

	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	% of Fiscal Services employees receiving Red Flag training	100%	-	-	100%	-
OUTCOMES & BENCHMARKS	% of County board rules and county policies reviewed by Corporate Counsel that are successfully contested as not being legal compliant	0%	0%	0%	0%	0%
	% of contracts reviewed by Corporate Counsel that are successfully contested as not being legally compliant	0%	0%	0%	0%	0%
	% of resolutions reviewed by Corporate Counsel that are successfully contested as not being legally compliant	0%	0%	0%	0%	0%
	# of FOIA violations	0	0	0	0	0
	# of HIPAA violations	0	0	0	0	0
	# of Open Meetings Act violations	0	0	0	0	0
	Ratio of Corporate Counsel FTE ⁴ to County FTE ⁴	-	1:596	1:565	1:571	1:571
	Cost of Corporate Counsel per County FTE ⁴ (General Fund)	-	\$225.99	\$240.93	\$235.35	\$235.35
	Cost of Corporate Counsel per capita (General Fund)	N/A	\$0.81	\$0.81	\$0.80	\$0.80
	Cost of Corporate Counsel per FTE ⁴ (General Fund)	N/A	\$134,793	\$136,163	\$134,378	\$134,378
	# of Corporate Counsel FTE ⁴ per 100,000 residents	N/A	0.60	0.60	0.60	0.60
CUSTOMER SERVICE	% of clients satisfied or very satisfied with Corporate Counsel services	N/A	N/A	N/A	N/A	100%
	% of clients indicating interaction with Corporate Counsel was courteous, respectful, and friendly	N/A	N/A	N/A	N/A	100%
	% of clients satisfied with service response time	N/A	N/A	N/A	N/A	100%

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The cost-effectiveness of department services is determined using the outcome and benchmark measures identified in the Performance Outline
3. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
4. FTE is calculated using Fiscal Service's History of Positions By Fund report

Resources

Personnel	2010	2011	2012	2012
	# of	# of	# of	Budgeted
Position Name	Positions	Positions	Positions	Salary
Corporate Counsel	0.950	0.950	0.950	\$104,276
Administrative Secretary	0.625	0.625	0.750	\$36,690
	1.575	1.575	1.700	\$140,966

Funding	2011				
	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	2012 Adopted by Board
Expenditures					
Personnel Services	\$173,426	\$182,242	\$189,878	\$190,144	\$199,148
Supplies	\$8,670	\$8,338	\$9,968	\$9,100	\$10,552
Other Services & Charges	\$23,656	\$21,719	\$14,610	\$18,780	\$13,730
Total Expenditures	\$205,752	\$212,299	\$214,456	\$218,024	\$223,430

Budget Highlights:

Administrative Secretary time is increasing in the 2012 budget to assist with workload.

Function Statement

The office of the County Clerk is one of the major service offices in the County. It is responsible for maintaining vital records such as births, deaths, marriages, concealed weapons (CCW's), assumed names and plats as well as providing access to those records for the general public. The Clerks also issues a number of passports every year. Convenient services to the public are provided by maintaining satellite offices in the Holland and Hudsonville areas.

Along with the vital records, the County Clerk also maintains records of the proceedings of the Board of Commissioners and its committees, and the proceedings of the Plat Board, Concealed Weapons Board, Elections Commission, Canvass Board, and many other County committees.

Circuit Court Records, a division of the County Clerk's office, commences and maintains all files for the Circuit Court by recording all hearings and pleadings, attesting and certifying court orders, and preparing commitments to jail and prison. Other duties include 1) preparing annual statistical reports and sending them to the State Court Administrator's Office, 2) abstracting all criminal convictions involving automobiles to the Secretary of State's office, 3) judicial disposition reporting of criminal convictions to the Michigan State Police, 4) preparation of juror list, notifications, excuses, and payroll, and 5) assisting in the preparation of Personal Protection Orders.

Mission Statement

To serve the public in an accurate, efficient, and effective manner and to follow the Michigan Constitutional Statutes and other directives along with pertinent Federal laws and regulations.

<p>TARGET POPULATION</p>	<ul style="list-style-type: none"> • Ottawa County Citizens • Circuit Court Customers • Board of Commissioners • Genealogists
<p>PRIMARY GOALS & OBJECTIVES</p>	<p>Goal 1: Ensure the accuracy, protection, and confidentiality (where applicable) of vital records Objectives:</p> <ol style="list-style-type: none"> 1) Process all records efficiently and accurately (e.g. marriage, birth and death records, business registrations, concealed weapons permits, military discharges, notary public commissioners, corporate agreements) 2) Protect, to the greatest extent possible, vital records from damage/loss (e.g. floods, fire, tornado) 3) Prevent, to the greatest extent possible, the unauthorized access of vital record information <p>Goal 2: Ensure the accuracy, protection, and confidentiality (where applicable) of Circuit Court Records Objectives:</p> <ol style="list-style-type: none"> 1) Process all records efficiently and accurately (e.g. hearings, pleadings, court orders, commitments to jail and prison) 2) Protect, to the greatest extent possible, court records from damage/loss (e.g. floods, fire, tornado) 3) Prevent, to the greatest extent possible, the unauthorized access of court record information <p>Goal 3: Ensure citizens and the courts have access to accurate records Objectives:</p> <ol style="list-style-type: none"> 1) Distribute copies of records 2) Provide online access to public records, where permitted <p>Goal 4: Provide excellent customer service Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 5: Provide exceptional services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Achieve cost-effective services 3) Meet or exceed the results peer services/programs
<p>ACTIONS/ PROGRAMS</p>	<p>Goal 1: Vital Records Services Goal 2: Circuit Court Records Services Goal 3: Records Distribution Services Goal 4: Professional Customer Service Goal 5: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>

	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
WORKLOAD	# of new vital records filed (<i>births, deaths, marriages</i>)	-	5,525	5,646	5,700	5,750
	# of Concealed Weapon Applications processed	-	1,502	1,435	1,475	1,500
	# of certified copies of vital records distributed (<i>births, marriages, deaths</i>)	-	19,016	19,382	19,500	19,700
	# of vital record books newly preserved (books exist for years 1835-1932)	-	0	3	3	3
	# of new court cases opened	-	5,760	5,457	5,729	6,015
	# of active court files maintained	-	12,475	12,086	12,690	13,324
	# of Personal Protection Orders prepared	-	822	721	793	872
	# of jurors processed	-	7,040	7,040	7,040	7,040
	# of days spent clerking in the courtroom	-	260	260	260	260
	# of pages scanned and indexed into court imaging system	-	444,296	430,556	452,083	474,687
	# of resolutions scanned, indexed and distributed (<i>includes Contracts, Correspondence Log & Resolutions</i>)	-	525	572	600	625
	# of meeting minutes prepared, published and noticed	-	101	110	120	120
	Clerk fees collected	-	\$2,076,826	\$2,708,685	\$3,000,000	\$3,000,000
EFFICIENCY	% of court records processed in 48 hours	100%	100%	100%	100%	100%
	% of Board minutes posted within 8 days of meeting	100%	100%	100%	100%	100%
	% of requests for records processed within 2 business days	100%	90%	100%	100%	100%
	% of vital record books that are adequately preserved	100%	70%	75%	80%	85%
	# of vital records division FTE* per number of certified copies distributed and filed	-	5,400/1	5,460/1	5,500/1	5,600/1
	# of circuit court records division FTE* per number of documents filed on an active case	-	7,942	8,128	8,453	8,791
	Net general fund contribution per population	-	\$4.38	\$4.08	\$4.08	\$4.08
# of online document services available	6	6	10	12	14	
OUTCOMES & BENCHMARKS	% of vital records that met State & Federal guidelines for archiving & security (<i>percent compliance is dependant on the resources made available to met the State and Federal guidelines</i>)	100%	100%	100%	100%	100%
	% of Court records that met State & Federal guidelines for archiving & security (<i>percent compliance is dependant on the resources made available to met the State and Federal guidelines</i>)	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of clients satisfied with department services	100%	95%	95%	100%	100%
	% of clients indicating interaction with staff was courteous, respectful, and friendly	100%	95%	95%	100%	100%
	% of clients satisfied with service response time	100%	90%	95%	100%	100%

* FTE is calculated based on the total number of part-time and full-time staff providing records services. One (1) FTE is equal to 2080 staff hours per year.

County-wide Strategic Plan Directive:

Goal 2, Objective 1: Continue to improve the County website; increase and improve the services that citizens can access and receive through the website

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
County Clerk	1.000	1.000	1.000	\$81,327
Chief Deputy County Clerk	1.000	1.000	1.000	\$61,428
Assistant Chief Deputy County Clerk	1.000	1.000	1.000	\$53,625
Vital Records Supervisor	1.000	1.000	1.000	\$44,624
Case Records Specialist	1.000	1.000	1.000	\$42,271
Account Clerk I	1.000	1.000	1.000	\$35,608
Case Records Processor I	8.000	8.000	8.000	\$260,145
Case Records Processor II	3.000	3.000	3.000	\$118,040
Vital Records Clerk	4.000	4.000	5.000	\$159,707
Records Processing Clerk I	1.000	1.000	1.000	\$24,067
Records Processing Clerk III	1.000	1.000	0.000	\$0
	<u>23.000</u>	<u>23.000</u>	<u>23.000</u>	<u>\$880,842</u>

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Licenses and Permits	\$32,621	\$52,393	\$51,346	\$53,000	\$40,000
Charges for Services	\$531,733	\$471,665	\$495,061	\$485,000	\$500,000
Other Revenue	\$4,093	\$2,177	\$1,680	\$1,500	\$2,745
Total Revenues	<u>\$568,447</u>	<u>\$526,235</u>	<u>\$548,087</u>	<u>\$539,500</u>	<u>\$542,745</u>
Expenditures					
Personnel Services	\$1,145,868	\$1,263,710	\$1,322,491	\$1,273,686	\$1,358,987
Supplies	\$80,970	\$117,319	\$71,011	\$82,433	\$83,684
Other Services & Charges	\$281,345	\$293,781	\$231,478	\$214,840	\$169,663
Capital Outlay					
Total Expenditures	<u>\$1,508,183</u>	<u>\$1,674,810</u>	<u>\$1,624,980</u>	<u>\$1,570,959</u>	<u>\$1,612,334</u>

Budget Highlights:

2012 Other Services & Charges reflects a lower allocation of record imaging costs.

Function Statement

The Administrator is responsible for the execution of policies and procedures as directed by the Board of Commissioners and the supervision of all non-elected Department Heads. The Administrator is also responsible for the day-to-day administration of the County, and the appointment and removal of all heads of departments other than elected officials and certain positions with approval of the Board of Commissioners. In addition, the Administrator coordinates the various activities of the County and unifies the management of its affairs, attends and/or has Department Heads attend all regularly scheduled Board of Commissioners meetings, supervises the preparation and filing of all reports required of the County by law. Lastly, the Administrator is responsible for the future direction of the County by developing a continuing strategic plan for the County and presenting it to the Board of Commissioners for approval.

Mission Statement

To maintain and improve Ottawa County's organizational operations in order to successfully achieve the vision, goals, and objectives which are defined in the County Business Plan and Strategic Plan

TARGET POPULATION	<ul style="list-style-type: none"> • Elected Officials (Local and County) • Administrative Departments and the Courts • Citizens • Businesses • County Employees
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Communicate with stakeholders in order to obtain input regarding the County Business Plan and Strategic Plan and to provide progress reports regarding County activities</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Obtain and respond to citizen input 2) Communicate regularly with the public (e.g. meetings, presentations, blog, digest) 3) Maintain relations with local officials, outside agencies, and state and federal legislators <p>Goal 2: Ensure that adequate financial resources are available to implement effective County programs and services</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Recommend a balanced budget to the Board of Commissioners 2) Develop strategies to reduce the negative impact of rising employee benefit costs 3) Lobby to ensure that proposed legislation that would negatively impact the county is defeated or, conversely, lobby to ensure that proposed legislation that would positively impact the county is passed <p>Goal 3: Ensure that programs and services are being developed consistent with goals and objectives contained in the County Business Plan and Strategic Plan</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Meet and communicate regularly with county managers 2) Ensure the effective performance of department heads <p>Goal 4: Develop a motivated workforce that administers efficient and effective County programs and services</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Promote informal meetings with employees 2) Obtain and respond to employee input 3) Support the County's employee training and development program <p>Goal 5: Promote a culture of continuous improvement of County programs and services</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Encourage innovative programs that produce results 2) Recommend policies that promote continuous quality improvement <p>Goal 6: Maintain an evaluation system to ensure the efficiency and effectiveness of County programs and services</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Ensure that all new and proposed County programs/services undergo a thorough strategic planning process 2) Support the ongoing evaluation of county programs and services (i.e. administrative and outcome-based evaluations) 3) Utilize a system of performance-based budgeting to ensure the cost-effective delivery of county services <p>Goal 7: Provide exceptional County Administration services</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service 4) Meet or exceed the administrative performance (i.e. workload, efficiency, outcomes, and customer service) of comparable services provided in comparable counties² 5) Meet or surpass the value-per-dollar (e.g. cost per resident, cost per employee) of comparable administrative services provided in comparable counties²

SERVICES/ PROGRAMS	Goal 1: <ul style="list-style-type: none"> • Public Outreach and Communication Program Goal 2: <ul style="list-style-type: none"> • Budget and Legislative Review Goal 3: <ul style="list-style-type: none"> • Executive Committee Program Goal 4: <ul style="list-style-type: none"> • Employee Development Program Goals 5 and 6: <ul style="list-style-type: none"> • Continuous Quality Improvement Program/Policy Goal 7: <ul style="list-style-type: none"> • Performance-Based Budget System (Workload-trend Analysis, Cost-Effectiveness Analysis, Benchmark Analysis) 					
WORKLOAD	Annual Measures	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of non-elected department heads provided managerial oversight	-	11	11	11	11
	# of quasi-independent agencies provided administrative oversight (e.g. MSUE, CMH, DHS)	-	3	3	3	3
	# of community outreach presentations conducted	-	14	16	20	20
	# of citizens and business representatives reached through citizen budget meetings	-	36	71	45	71
# of digest articles prepared and distributed	-	18	33	32	32	
EFFICIENCY	% of citizen information requests responded to within 1 business day	100%	N/A	N/A	N/A	100%
	% of commissioner requests for information responded to within 1 business days	100%	N/A	N/A	N/A	100%
	% of Board/Standing Committee agendas provided to commissioners within 5 days of meeting	100%	100%	100%	100%	100%
OUTCOMES	County Bond Rating - <i>Moody's</i>	Aaa	Aa1	Aa1	Aaa	Aaa
	County Bond Rating - <i>Standard & Poor's</i>	AA	AA	AA	AA	AA
	County Bond Rating - <i>Fitch</i>	AAA	AAA	AAA	AAA	AAA
	Cost-savings resulting from implemented recommendations for program improvement, modification, or discontinuation	≥\$150,000	\$774,351	\$1,167,469	\$1,207,760	\$1,073,809
	Verified cost-effective programming	≥\$150,000	\$5,081,467	\$5,194,829	\$5,310,149	\$5,425,696
	Violent crimes per 1,000 residents	<18	12.48	10.18	10.99	11.5
	County Overall Health Ranking (<i>Robert Wood Johnson Survey</i>)	#1	#2	#1	#1	#1
	Unemployment Rate	< State %	- 1.0%	- 1.5%	- 2.0 %	- 2.5%
	% of citizens satisfied with County Government services	100%	70% (2008)	73% (2010)	N/A	100%
CUSTOMER SERVICE	% of customers indicating interaction with Administration staff was courteous, respectful, and friendly	100%	N/A	N/A	N/A	100%
	% of customers satisfied with Administration staff response time	100%	N/A	N/A	N/A	100%
	% of employees completely to fairly well satisfied with communication from Administration (<i>Employee Survey</i>)	100%	48%	N/A	52%	N/A
COST	Cost of Department per capita (<i>total expenses</i>)	-	\$1.58	\$1.47	\$1.53	\$1.53
	# of Administration Office FTE ³ per 100,000 residents	-	1.28	1.27	1.08	1.08

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. FTE is calculated using Fiscal Service's History of Positions By Fund report

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Administrator	0.840	0.840	0.840	\$124,563
Assistant County Administrator	1.000	1.000	1.000	\$93,055
Financial Analyst	0.500	0.000	0.000	\$0
Administrative Assistant	1.000	1.000	1.000	\$43,754
	3.340	2.840	2.840	\$261,372

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Personnel Services	\$332,433	\$374,263	\$356,408	\$349,570	\$359,015
Supplies	\$18,102	\$13,634	\$8,223	\$8,096	\$5,795
Other Services & Charges	\$32,459	\$39,592	\$36,706	\$36,511	\$37,480
Capital Outlay					
Total Expenditures	\$382,994	\$427,489	\$401,337	\$394,177	\$402,290

Budget Highlights:

During 2010, the Financial Analyst position became vacant and it will remain vacant for 2012.

Function Statement

Equalization is statutorily mandated to administer the real and personal property tax system at the county level and conduct valuation studies in order to determine the total assessed value of each classification of property in each township and city. The department also does all tax limitation and “Truth in Taxation” calculations, audits tax levy requests, and provides advice and assistance to local units, school districts and other tax levying authorities.

The department maintains the parcel-related layers in the County GIS (including changes in property-splits, combinations, plats); maintains tax descriptions, owner names, addresses, and current values), and local unit assessment roll data for 23 local units.

Mission Statement

To assist the County Board of Commissioners by examining the assessment rolls of the townships and cities to ascertain whether the real and personal property in the townships and cities have been equally and uniformly assessed at 50% of true cash value; to oversee the apportionment process; to update and maintain property data in the County GIS and the BS&A Assessing system; and to assist local units in the assessment process.

<p>TARGET POPULATION</p>	<ul style="list-style-type: none"> • Local Units of Government • Board of Commissioners and County Departments • Local Assessors • The Public
<p>PRIMARY GOALS & OBJECTIVES</p>	<p>Goal 1: Administer property equalization process to ensure each local unit of government contributes uniformly and equitably to any taxing authority Objectives:</p> <ol style="list-style-type: none"> 1) Determine market value of all classes of real property in all local units 2) Audit local unit assessment rolls to verify consistency with calculated market values 3) Adjust classes of property by adding or deducting appropriate amounts from the total valuation, and present report to County Board 4) Represent Ottawa County in the equalization appeal process <p>Goal 2: Administer the apportionment process to ensure the millages of each taxing authority are valid Objectives:</p> <ol style="list-style-type: none"> 1) Audit millages requested by each taxing authority 2) Prepare and present report to County Board <p>Goal 3: Ensure schools are getting total allocated mills from non-principal residences Objectives:</p> <ol style="list-style-type: none"> 1) Audit assessment rolls to identify invalid Principal Residence Exemptions (PREs) 2) Issue denials of PRE to all applicable property owners 3) Represent Ottawa County in the PRE appeal process <p>Goal 4: Maintain the integrity of parcel base layers in the GIS, property tax descriptions, and assessment roll information Objectives:</p> <ol style="list-style-type: none"> 1) Ensure uniform parcel numbering 2) Ensure all properties are represented on the tax assessment roll 3) Ensure accuracy and completeness of new or changed property descriptions 4) Ensure property tax maps match descriptions on the tax assessment roll <p>Goal 5: Provide exceptional services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Achieve quantifiable outcomes 3) Meet or exceed the administrative performance (i.e. workload, efficiency, and outcomes) of comparable services/programs provided in comparable counties² <p>Goal 6: Maintain and/or minimize cost to taxpayers Objectives:</p> <ol style="list-style-type: none"> 1) Implement shared service arrangements 2) Meet or surpass the value-per-dollar (e.g. cost per resident, cost per employee) of comparable services/programs provided in comparable counties²
<p>SERVICES/ PROGRAMS</p>	<p>Goal 1: Appraisal Studies; Two Year Sales Studies; One Year Sales Studies; Personal Property Audits, Equalization Report Goal 2: Apportionment Report Program Goal 3: Principal Residence Exemption Program Goal 4: Property Description and Mapping Program Goals 5&6: Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis)</p>

	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
WORKLOAD	# of sales documents processed	-	11,841	10,816	10,500	12,000
	# of real property classes studied	-	114	114	114	114
	# of property appraisals	-	1,453	1,375	1,400	1,400
	# of personal property audits (2010 from full time to 600 hrs contracted)	-	198	128	125	125
	# of ordered changes to assessment rolls processed	-	848	792	800	800
	# of new parcels assigned, description written & various layers updated in GIS	-	866	558	600	700
	# of Subdivisions remapped	-	30	20	20	20
	# of PRE denials issued (Assist with State PRE Audit in 2011 only)	-	41	62	5	100
	# of total real property parcels maintained for County assessment purposes	-	105,938	106,145	105,874	105,874
	# of total real property parcels maintained for local assessment purposes	-	N/A	N/A	6,101	6,101
	# of local unit MTT Small claim and Full tribunal appeals	-	N/A	N/A	35	35
	# of local unit reappraisals of industrial and commercial properties	-	N/A	N/A	115	350
	# of local unit new construction visits	-	N/A	N/A	375	375
	# of properties reviewed for local assessment rolls	-	N/A	N/A	300	930
EFFICIENCY	% of local assessment rolls audited	100%	100%	100%	100%	100%
	% of assessment rolls adjusted	0%	0%	0%	0%	0%
	% of requested millages audited	100%	100%	100%	100%	100%
	% of assessment rolls where PREs audited	100%	100%	100%	100%	100%
	% of new parcels numbered uniformly	100%	100%	100%	100%	100%
	% of all properties represented on tax assessment roll	100%	100%	100%	100%	100%
	% of new parcel descriptions that do not match deed	0%	0%	0%	0%	0%
	% of property tax maps matching tax assessment roll	100%	100%	100%	100%	100%
	Cost to County for PRE Program (Materials only)	\$100	\$100	\$100	N/A	\$100
	Cost of Department per real property parcel (General Fund expenses)	-	\$9.14	\$9.03	\$9.39	\$9.39
	Cost of Department per FTE ³ (General Fund expenses)	-	\$71,708	\$76,659	\$73,668	\$73,668
	# of Department FTE ³ per 100,000 residents	-	5.15	4.74	5.12	5.12
# of real property parcels per Department FTE ³	-	7,847	8,492	7,843	7,843	
OUTCOMES	# of classes where County Equalized Value was appealed	0	0	0	0	0
	% of time the Michigan Tax Tribunal or State Tax Commission side with County on equalization appeals	100%	N/A	N/A	100%	100%
	% of times a requested millage is incorrectly audited	0%	0%	0%	0%	0%
	% of PRE denials appealed	10%	7%	3%	0%	5%
	% of time Michigan Tax Tribunal sides with County on PRE appeals	95%	100%	100%	100%	100%
	Dollars collected by schools as a result of PRE denials	-	\$71,606	\$105,412	N/A ⁴	\$50,000
	County share of PRE interest on taxes	-	\$6,891	\$6,504	\$500 ⁵	\$5,000
	Cost-savings to taxpayers (shared assessment services)	-	N/A	N/A	\$70,000	\$70,000

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. FTE is calculated using Fiscal Service's History of Positions By Fund report
4. No local audit conducted in 2011
5. State Audit in 2011

County-wide Strategic Plan Directive:

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Goal 4, Objective 4: Examine opportunities for service delivery with local units of government. In 2011, the County signed a two year contract with the City of Grand Haven to provide assessing services¹

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Equalization Director	1.000	1.000	1.000	\$93,055
Deputy Equalization Director	1.000	1.000	1.000	\$70,640
Appraiser III	3.000	3.000	4.000	\$208,450
Appraiser I	1.000	1.000	1.000	\$42,271
Property Description Coordinator	1.000	1.000	1.000	\$53,625
Property Description Technician	2.000	2.000	2.000	\$84,541
Senior Abstracting/Indexing Clerk	1.000	1.000	1.000	\$39,347
Abstracting/Indexing Clerk	2.500	2.500	2.500	\$89,020
	12.500	12.500	13.500	\$680,949

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services	\$94	\$1,608	\$314	\$51,479	\$149,788
Total Revenues	\$94	\$1,608	\$314	\$51,479	\$149,788
Expenditures					
Personnel Services	\$876,547	\$913,922	\$905,285	\$924,635	\$1,020,289
Supplies	\$19,555	\$13,863	\$10,392	\$13,490	\$13,569
Other Services & Charges	\$100,267	\$99,010	\$102,668	\$101,160	\$87,781
Capital Outlay					
Total Expenditures	\$996,369	\$1,026,795	\$1,018,345	\$1,039,285	\$1,121,639

Budget Highlights:

During 2011, the County signed a contract with the City of Grand Haven to provide assessing services. As a result, revenue and expenditures are increasing.

Function Statement

The Human Resources Department represents a full-service human resource operation for the various departments that make up Ottawa County. Department operations include programs in the areas of employee relations, benefits administration, labor relations, classification maintenance, and training.

Among the diverse responsibilities are recruitment, selection, interviews (exit interviews), promotion, training, contract negotiations, contract administration, grievance resolution, disciplinary process, employee compensation, administration of benefits, and employee wellness activities. In addition the department oversees the creation and administration of the Unclassified and Group T Benefit Manuals. The department creates and enforces County policies and procedures approved by the Board for the administration of Human Resource functions.

The department is responsible for the negotiating with and contracting with health care providers, including health and prescription coverage, vision, and dental, life insurance with AD&D, LTD, and Section 125 Administration.

Also included in the department’s responsibilities is the function of labor relations, which includes representation for the County in contract negotiations with eight (8) bargaining units. The department is responsible for contract negotiations with several organized unions that include not only negotiations but also contract administration and review sessions with the Board of Commissioners. Additional responsibilities associated with labor relations are the handling of grievances and representation in processes such as mediation, fact finding, and both grievance and interest arbitration.

Training opportunities are also the responsibility of the department for the development of employees throughout the organization. This is accomplished by offering the GOLD Standard Leadership and GOLD Standard Employee Programs, as well as a variety of in-house training, ranging from customer service skills and compliance trainings to the development of skills for supervisors.

The department is engaged in a collaborative effort to provide employee wellness activities and educational opportunities. Employees are encouraged to participate in utilization of the on-site exercise facilities. The program is based on the premise that healthier County employees equate to limitations/reductions in the County’s cost of its health plan.

In an effort to develop a program of employee retention, the department conducts exit interviews with all employees upon receiving notice of resignation. Also included in this retention program is an annual Service Awards Program designed to recognize the employee’s duration of employment with Ottawa County. Special recognition is given to each employee every five years.

Mission Statement

The Human Resources Department serves the County of Ottawa by focusing efforts on the County’s most valuable asset, its employees. Human Resources does this through recruitment, hiring and retention of a diverse, qualified workforce. The Human Resources Department provides human resource direction and technical assistance, training and development, equal employment opportunities and employee/labor relation services to the County.

TARGET POPULATION	<ul style="list-style-type: none"> • Job Applicants • County Employees • Retirees • County Board of Commissioners
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Recruit and hire a qualified, ethnically diverse workforce</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Ensure accurate job descriptions for each position 2) Target recruitment efforts to obtain an adequate pool of qualified candidates 3) Ensure the utilization of interview techniques, testing, and questions that maximize the interviewers’ ability to select qualified applicants <p>Goal 2: Retain qualified employees by providing a competitive compensation and benefit package</p> <p style="padding-left: 20px;">Objectives:</p> <ol style="list-style-type: none"> 1) Verify that employee compensation is competitive with local labor market and comparable counties 2) Verify that employee benefit package is competitive with local labor market and comparable counties

PRIMARY GOALS & OBJECTIVES	Goal 3: Improve proficiency and performance of County employees Objectives: 1) Provide effective leadership skills training 2) Provide effective general employee skills training					
	Goal 4: Provide professional labor relations services to the County Board of Commissioners, employees, and departments Objectives: 1) Negotiate fair and timely collective bargaining agreements with all labor unions 2) Enforce and adhere to collective bargaining agreements, personnel-related policies and employee benefit manuals 3) Provide counsel to department managers on employee discipline, performance issues, and labor relations					
	Goal 5: Ensure compliance with state and federal employment laws and recordkeeping Objectives: 1) Maintain the confidentiality of employment records for all active and terminated employees 2) Process leaves of absence and worker's compensation claims in accordance with statutory requirements					
	Goal 6: Provide cost-effective services/programs Objectives: 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures)					
	Goal 7: Provide excellent customer service Objectives: 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service					
	Goal 1: Recruitment and Interviewing Services Goal 2: Employee Compensation and Benefits Plan Goal 3: GOLD Standard Leadership Training Program, Employee Training Program Goal 4: Labor Negotiation Services Goal 5: Record Retention Goal 6: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) Goal 7: Professional Customer Service					
	SERVICES/ PROGRAMS					
WORKLOAD	ANNUAL MEASURES	TARGET	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of job descriptions reviewed for accuracy	-	286	30	60	100
	# of jobs openings posted	-	81	141	145	145
	# of jobs applications received/processed	-	5,022	4,163	5,000	5,000
	# of interviews conducted	-	388	493	512	500
	# of new employees hired	-	70	98	120	120
	# of positions requiring salary adjustment (up/down) as a result of wage study	-	57	N/A	10	N/A
	# of leadership trainings conducted	-	6	18	15	15
	# of employee trainings conducted ³	-	154	165	165	165
	# of total employees attending training	-	1,159	1,640	1,200	1,200
	# of total employees attending compliance trainings	-	1,040	1,217	1,200	1,200
	# of bargaining units	-	8	8	8	8
	# of grievances filed	-	4	2	2	2
	# of workers compensation claims filed	-	36	31	30	30
	# of discrimination claims filed	-	1	2	0	0
	% of employees that are in unions (POAM & POLC)	<50%	21%	21%	21%	21%
	% of employees covered by collective bargaining agreements (Assoc.)	<50%	15%	15%	15%	15%
	# of wrongful termination cases filed	-	0	0	0	0
	EFFICIENCY	% of job descriptions reviewed	33%	76%	8%	15%
% of job openings with adequate candidate pool within 2 weeks of posting		90%	N/A	N/A	90%	90%
% of open positions that are filled within 6 weeks		75%	N/A	N/A	75%	75%
% of position salaries verified as competitive by wage study		33%	76%	N/A	33%	33%
% of personnel files in compliance with guidelines		100%	100%	100%	100%	100%
% of Family Medical Leave Act leaves and worker's compensation claims processed in compliance with regulations		100%	100%	100%	100%	100%
% of collective bargaining agreements negotiated within 4 months of expiration		80%	N/A	100%	80%	80%

	ANNUAL MEASURES	TARGET	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	% of grievances responded to within contractually specified time frame	100%	100%	100%	100%	100%
	% of contract interpretation questions that are responded to within two business days	100%	100%	100%	100%	100%
	Department FTEs per County FTEs*	100	128	137	137	137
	Cost per Department FTE*	\$85,000	\$83,727	\$80,456	\$74,045	\$74,045
	Average days of position vacancy (management)	45	N/A	45	45	45
	Average days of position vacancy (non-management)	40	N/A	40	40	40
	Cost of recruitment per job posting (1 fte/# of jobs posted) ⁵	\$500	\$481	\$277	\$300	\$300
	Cost of training per employee/manager trained (training budget/employees receiving training) ³	<\$50	\$44	\$31	\$34	\$34
	Department Cost per County FTE	\$650	\$651	\$584	\$537	\$537
OUTCOMES & BENCHMARKS	County employee turnover ratio	< 9%	7.4%	7.4%	7.5%	7.5%
	% of discrimination claims filed that were settled in County's favor	100%	100%	100%	100%	100%
	% of wrongful termination cases filed that were settled in County's favor	100%	N/A ²	N/A ²	100%	100%
	% of contested W/C claims settled in County's favor	75%	100%	100%	100%	100%
	% of contested unemployment claims settled in County's favor	50%	95%	95%	95%	95%
	% of employees who leave during first year ¹	<5%	.2%	.5%	1%	1%
	Employee benefit cost to County as a percent of labor cost	< 50%	45.9%	48.1%	43.3%	45%
	County health insurance cost per County FTE	<\$14,000	\$11,994	\$12,500	\$9,302	\$10,698
CUSTOMER SERVICE	% of employees satisfied with department services ⁴	75%	N/A	N/A	75%	75%
	% of hiring managers who report satisfaction with interviewing techniques, testing, and questions ⁴	75%	N/A	N/A	75%	75%
	% of managers reporting that leadership training increased their knowledge and improved their effectiveness as a supervisor ⁴	75%	N/A	N/A	75%	75%
	% of employees reporting that training improved their skills or provided information that will help them perform their job effectively ⁴	75%	N/A	N/A	75%	75%
	% of managers satisfied with assistance received on employee discipline matters ⁴	75%	N/A	N/A	75%	75%
	% of employees indicating interaction with department was courteous, respectful, and friendly ⁴	100%	N/A	N/A	100%	100%
	% of employees satisfied with service response time ⁴	100%	N/A	N/A	100%	100%

* FTE is calculated based on the total number of staff hours (part-time and full-time). One (1) FTE is equal to 2,080 staff hours per year.

¹ This does not include seasonal employees who routinely work less than one full year.

² Not Applicable for 2009 or 2010, no wrongful terminations filed.

³ Does not include On-Line Trainings.

⁴ No information available for 2009 and 2010, survey tool in process of being developed in 2011.

⁵ Cost based upon a .5 FTE unclassified, grade 1 and .5 FTE unclassified, grade 4 wages.

County-wide Strategic Plan Directive:

Goal 1, Objective 3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget; approve strategies to contain health benefit costs

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Goal 4, Objective 5: Continue the effective and efficient management of human resources; complete labor negotiations with employee groups; maintain a wage study system for employees

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Human Resources Director	0.600	0.600	0.600	\$55,834
Employment & Labor Relations Manager	0.400	0.400	0.400	\$30,976
Training and Development Coordinator	1.000	1.000	1.000	\$64,440
Administrative Secretary II	1.000	0.000	0.000	\$0
Human Resources Generalist	0.325	0.325	0.325	\$15,790
Human Resources Assistant	1.000	1.000	1.000	\$53,625
Human Resources Technician	0.000	1.000	1.000	\$34,288
	4.325	4.325	4.325	\$254,953

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Personnel Services	\$349,527	\$370,141	\$330,580	\$341,692	\$367,332
Supplies	\$25,389	\$26,369	\$16,754	\$19,984	\$15,185
Other Services & Charges	\$201,706	\$156,874	\$191,078	\$125,766	\$116,914
Total Expenditures	\$576,622	\$553,384	\$538,412	\$487,442	\$499,431

Function Statement

The Prosecuting Attorney is the chief law enforcement officer of the County, charged with the duty to see that the laws are faithfully executed and enforced to maintain the rule of law. The Prosecutor is responsible for the authorization of criminal warrants and the prosecution of criminal cases on behalf of the People of the State of Michigan. The Prosecutor also provides legal advice to the various police agencies in the County concerning criminal matters. While the principal office is located in the County building in Grand Haven, the Prosecuting Attorney staffs a satellite office in the Holland District Court Building and West Olive Administrative Complex.

The Prosecuting Attorney is an elected constitutional officer whose duties and powers are prescribed by the legislature. The Prosecuting Attorney is charged with the fair and impartial administration of justice. The Prosecuting Attorney acts as the chief administrator of criminal justice for the County and establishes departmental policies and procedures. The Prosecuting Attorney and staff provide legal representation on behalf of the People of the State of Michigan at all stages of prosecution, from the initial investigation through trial and appeal. The Prosecuting Attorney and staff similarly provide legal representation in Family Court abuse and neglect, delinquency, and mental commitment proceedings.

Mission Statement

The mission of the Ottawa County Prosecutor's Office is to preserve and improve the quality of life for Ottawa County residents by promoting lawful conduct and enhancing safety and security through diligent efforts to detect, investigate, and prosecute criminal offenses in Ottawa County.

TARGET POPULATION	<ul style="list-style-type: none"> • Adult and juvenile offenders (misdemeanants and felons) • Single parents needing support order and/or paternity testing • Victims of crime/witnesses to crime • Law enforcement 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Convict offenders that have committed a crime Objectives:</p> <ol style="list-style-type: none"> 1) Process warrant requests 2) Prosecute misdemeanants and felons <p>Goal 2: Ensure that support is provided for the care and maintenance of children Objectives:</p> <ol style="list-style-type: none"> 1) Establish paternity 2) Set levels of child support 3) Ensure that non-payers of child support make payments as established by the court <p>Goal 3: Provide high quality legal services/advice to law enforcement and social services agencies Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough legal services 2) Provide timely responses to requests for service (e.g. warrant review) 3) Provide interaction with customers that is courteous, respectful, and friendly <p>Goal 4: Provide exceptional services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services/programs 3) Meet or exceed the results of peer services/programs 					
SERVICES/ PROGRAMS	<p>Goal 1: Professional Legal Services Goal 2: Paternity Establishment Services; Child Support Order Services Goal 3: Professional Customer Service; Victim Survey Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of total filed cases per capita	-	21.55	21.94	21.94	21.94
	# of filed misdemeanor cases per capita	-	36.60	39.70	39.70	39.70
	# of filed felony cases per capita	-	256	256	256	256
	# of denied cases per capita	-	144	116	116	116
	# of warrants authorized (misdemeanor/felony)	-	8,182	7,674	7,828	7,985
	# of warrants denied	-	1,825	2,272	2,317	2,364
	# of misdemeanor cases authorized	-	7,159	6,646	6,779	6,915
	# of felony cases authorized	-	1,023	1,028	1,049	1,070
	# of juvenile delinquency petitions authorized	-	1,363	1,274	1,299	1,325
	# of total cases authorized (misdemeanor/felony/juvenile petition)	-	9,545	8,948	9,127	9,310

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of total cases filed (criminal/civil/family) 1	-	12,159	12,028	12,268	12,154
	# of cold case files in process	-	1	1	1	1
	# of paternity cases filed	-	176	183	187	191
	# of non-support cases filed	-	352	341	348	355
	# of child support orders obtained	-	371	391	399	407
	# of district court trials (including civil infraction trials)	-	989	1,075	1,097	1,119
	# of circuit court trials	-	32	32	33	34
	# of appellant briefs filed	-	8	13	13	14
	# of contacts with victims made by domestic violence (DV) staff	-	1,587	1,504	1,534	1,565
EFFICIENCY	% of warrants processed within 48 hours (electronically submitted via OnBase)	90%	100%	100%	100%	100%
	% of juvenile petitions processed within 48 hours*	100%	n/a	n/a	n/a	n/a
	% of misdemeanor cases with plea to the highest charge (or	≥ 65%	60%	56%	65%	65%
	% of felony cases with plea to the highest charge	≥ 65%	47%	49%	65%	65%
	% of DV cases where contact is made with victim within 24 hours of arrest	100%	63%	68%	75%	75%
	Total department cost per filed case (<i>Total budget divided by # of cases filed</i>)	-	\$264	\$270	\$270	\$270
	General Fund cost per filed case (<i>Dept. GF cost divided by # of cases filed</i>)	-	\$249	\$256	\$256	\$256
	Cost of department per capita (Total)	-	\$12.23	\$12.32	\$12.32	\$12.32
	Cost of department per capita (General Fund)	-	\$11.56	\$11.68	\$11.68	\$11.68
	# of total department FTE** per 100,000 residents	-	8.81	8.75	8.75	8.75
OUTCOMES & BENCHMARKS	# of not guilty verdicts	0	8	11	0	0
	% of paternity cases where paternity is established	> 90%	97.275	96.48%	90%	90%
	% of child support cases where support order is established	> 80%	82.41%	82.61%	80%	80%
CUSTOMER SERVICES	# of customer service complaints received	0	N/A	N/A	0	0
	# of complaints regarding customer service response time	0	N/A	N/A	0	0

* An IT query will be developed to obtain these data beginning in 2012

** Department FTE is calculated based on the total number of part-time and full-time staff. One (1) FTE is equal to 2,080 staff hours per year.

Notes:

- Total caseload includes: felonies, misdemeanors, denied warrants, juvenile petitions, abuse & neglect, child support, paternity, Uniform Reciprocal Enforcement Support Act (in & out of state child support), alleged mentally ill and guardianships and personal protection orders.

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel	2010	2011	2012	2012
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Prosecuting Attorney	1.000	1.000	1.000	\$127,802
Division Chief	5.000	5.000	5.000	\$495,159
Chief Prosecuting Attorney	1.000	1.000	1.000	\$109,765
Assistant Prosecuting Attorney II	6.000	6.000	5.000	\$457,640
Office Administrator	1.000	1.000	1.000	\$61,428
Legal Clerk	1.000	1.000	1.000	\$29,066
Legal Assistant I	1.000	1.000	1.000	\$37,748
Legal Assistant II	5.500	5.500	5.500	\$216,407
Legal Assistant III	2.000	2.000	2.000	\$84,541
Child Support Investigator	1.600	1.600	1.600	\$78,268
Domestic Violence Intervention Officer	1.000	1.000	1.000	\$55,007
Assistant Prosecuting Attorney I *	0.000	0.000	1.000	\$63,185
	<u>26.100</u>	<u>26.100</u>	<u>26.100</u>	<u>\$1,816,016</u>

Funding

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$120,225	\$132,267	\$130,575	\$125,000	\$130,539
Charges for Services	\$21,670	\$20,627	\$25,081	\$29,548	\$26,000
Other Revenue	\$31,362	\$23,215	\$15,187	\$15,000	\$17,747
Total Revenues	<u>\$173,257</u>	<u>\$176,109</u>	<u>\$170,843</u>	<u>\$169,548</u>	<u>\$174,286</u>
Expenditures					
Personnel Services	\$2,525,130	\$2,536,571	\$2,585,198	\$2,501,743	\$2,586,638
Supplies	\$96,233	\$112,660	\$84,653	\$91,621	\$106,117
Other Services & Charges	\$600,073	\$555,458	\$580,919	\$607,611	\$741,839
Capital Outlay					
Total Expenditures	<u>\$3,221,436</u>	<u>\$3,204,689</u>	<u>\$3,250,770</u>	<u>\$3,200,975</u>	<u>\$3,434,594</u>

Budget Highlights:

Indirect administrative expenditures (included in Other Services & Charges) are rising for occupants of the new Grand Haven Courthouse since the building is larger than the previous (fully depreciated) building.

Function Statement

purchasers and others with an interest in the property can locate these instruments and notices concerning ownership of, and encumbrances against, real property. Recorded information is retrievable on computer terminals in the Register of Deeds office and via the internet by referencing the grantor, grantee, property description, or any partial entry combinations thereof.

Mission Statement

To put into public record all land related documents to safeguard ownership and monetary obligations.

TARGET POPULATION	<ul style="list-style-type: none"> • Residents of Ottawa County • Individuals Owning Property in Ottawa County • Business/Government with financial interests in persons or property in Ottawa County 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Provide timely and accurate recording of documents</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Improve quality control of submitting agencies (i.e. reduce document errors) 2) Increase the utilization of electronic filing through promotion and third party training 3) Provide an accurate index of recordable documents in searchable fields that allows for cross indexing <p>Goal 2: Provide convenient access to documents</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Convert all useable records into electronic formats 2) Maintain microfilm <p>Goal 3: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) 					
ACTIONS/ PROGRAMS	<p>Goal 1: Submitting Agency Training; E-File Promotion Program; FIDLAR Audit Report</p> <p>Goal 2: Office, Internet, and Phone Access; Indexing Program; Imaging Program; Audit Microfilm; Archive Microfilm</p> <p>Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of Deed documents recorded	-	8,933	9,633	9,865	10,150
	# of Mortgage documents recorded	-	31,325	29,299	30,750	31,450
	# of LEIN documents recorded	-	3,781	3,800	3,650	3,595
	# of miscellaneous documents recorded	-	7,104	6,691	6,725	6,695
	# of microfilm audits	-	10	4	4	4
	# of plat cards updated and/or indexed	-	9	10	9	10
	# of corner/remonumentation corners updated and/or indexed	-	21	50	10	8
	# of parcel numbers repaired in index	-	N/A	386	275	100
	# of images replaced due to poor quality	-	N/A	583	140	85
	# duplicate images deleted from database	-	N/A	3,779	100	45
	# of subscribers enrolled in the ROD electronic databank	-	25	32	37	40
	# of citizens assisted in Public Service Center vault	-	N/A	423	444	466
EFFICIENCY	% of documents submitted with zero errors	≥70%	N/A	80	83	85
	% of total documents received electronically	>15%	N/A	19	23	25
	% of all databank images that are grouped into a searchable document	100%	N/A	N/A	80	100
	% of all documents years back indexed, including legal description verification	100%	N/A	28	80	100
	% of audits (i.e. errors) in indexed documents	<10%	4.6	4.7	4.5	4.5
OUTCOMES & BENCHMARKS	% of documents received daily that are processed for recording	100%	96%	99%	99%	99.5%
	# of pages recorded per Register of Deeds Recording Staff FTE	-	38,299	37,461	38,243	38,918
	Net revenue per recorded document	-	\$5.30	\$8.01	\$6.79	\$7.02

County-wide Strategic Plan Directive:

Goal 2, Objective 1: Increase and improve the services that citizens can access and receive through the website

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Register of Deeds	1.000	1.000	1.000	\$80,609
Chief Deputy Register of Deeds	1.000	1.000	1.000	\$61,428
Abstracting/Indexing Clerk	4.000	4.000	4.000	\$135,527
Senior Abstracting/Indexing Clerk	3.000	2.000	2.000	\$78,693
Public Service Center Clerk	0.000	1.000	0.650	\$24,536
	<u>9.000</u>	<u>9.000</u>	<u>8.650</u>	<u>\$380,793</u>

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services	\$1,706,168	\$1,593,248	\$1,660,884	\$1,539,900	\$1,548,078
Other Revenue			\$126,899	\$80,000	\$91,500
Total Revenues	<u>\$1,706,168</u>	<u>\$1,593,248</u>	<u>\$1,787,783</u>	<u>\$1,619,900</u>	<u>\$1,639,578</u>
Expenditures					
Personnel Services	\$637,863	\$570,825	\$599,922	\$564,026	\$569,663
Supplies	\$27,503	\$24,829	\$21,101	\$21,500	\$21,600
Other Services & Charges	\$55,387	\$69,361	\$50,691	\$45,945	\$39,830
Capital Outlay					
Total Expenditures	<u>\$720,753</u>	<u>\$665,015</u>	<u>\$671,714</u>	<u>\$631,471</u>	<u>\$631,093</u>

Budget Highlights:

Effective with the 2012 budget, .35 full time equivalents are allocated to the Register of Deeds Technology fund based on the duties performed.

Resources

Personnel	2010	2011	2012	2012
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Planning & Performance Improvment. Director	0.050	0.050	0.015	\$1,396
Land Use Planning Specialist	0.000	0.100	0.032	\$1,774
	0.050	0.150	0.047	\$3,170

Funding	2008	2009	2010	2011 Current	2012
	Actual	Actual	Actual	Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue	\$129,758	\$33,594	\$86,346	\$97,045	\$97,045
Total Revenues	\$129,758	\$33,594	\$86,346	\$97,045	\$97,045
Expenditures					
Personnel Services	\$28,534	\$52,090	\$13,713	\$3,970	\$4,412
Supplies	\$4,015	\$501	\$312	\$400	\$91
Other Services & Charges	\$633,211	\$297,340	\$65,576	\$52,900	\$92,542
Total Expenditures	\$665,760	\$349,931	\$79,601	\$57,270	\$97,045

Function Statement

The Plat Board is a statutory board charged with the review of all plats proposed within the County to determine some extent of validity and accuracy before being sent on to a state agency.

Resources

Personnel
No permanent personnel has been allocated to this department.

Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Expenditures					
Personnel Services	\$896	\$473	\$1,175	\$1,684	\$1,138
Total Expenditures	\$896	\$473	\$1,175	\$1,684	\$1,138

Function Statement

The primary functions of the County Treasurer's office are 1) revenue accounting; 2) custodian of all County funds; 3) collect delinquent property taxes and tax foreclosure; 4) custodian of all property tax rolls; 5) property tax certification; 6) public information center; and 7) dog licenses. The County Treasurer is a member of the County Elections Commission, Apportionment Committee, County Plat Board, County Tax allocation Board, Ottawa County Economic Development Corporation, and the Ottawa County, Michigan Insurance Authority.

Mission Statement

The Office of the Ottawa County Treasurer will administer all roles and duties in a professional, effective and responsive manner thereby assuring that both sound management and the best interest(s) of the public are of foremost importance.

TARGET POPULATION	<ul style="list-style-type: none"> • Citizens • Property Owners • Business Owners • Bankruptcy Courts • Local Units of Government • Community Organizations • County Departments and Elected Offices • Historians and Genealogical Researchers 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Protect public funds Objectives: 1) Diversify investments 2) Evaluate creditworthiness of financial institutions holding county funds</p> <p>Goal 2: Ensure liquidity of public funds Objectives: 1) Utilize laddered investments to meet cash flow needs</p> <p>Goal 3: Maximize return on investment Objectives: 1) Invest General Pool funds at competitive rates</p> <p>Goal 4: Adhere to state statutes that address forfeiture and foreclosure processes Objectives: 1) Ensure property owners and those with an interest in a property are properly notified of delinquent, forfeiture and foreclosure status 2) Collect and account for delinquent and forfeited accounts 3) Handle the disposal of foreclosed property and accounting</p> <p>Goal 5: Provide exceptional services/programs Objectives: 1) Increase the number of electronic transactions for services 2) Maintain high-efficiency work outputs¹ 3) Provide cost-effective services² 4) Meet or exceed the results of services/programs provided by other counties³</p>					
ACTIONS/ PROGRAMS	<p>Goal 1: Financial Institution Assessments Goal 1, 2, 3: County Investment Policy Goal 4: General Property Tax Act; First Class Mail Notices; Certified Mail Notices; Personal Contact with Pre-foreclosure Occupied Properties; Foreclosed Property Auction Goal 5: Electronic Payment Program; Performance-Based Budgeting (e.g. Workload Analysis; Benchmark Analysis, Cost-Effectiveness Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of property tax searches conducted	-	25,383	26,529	26,000	26,500
	\$ Value of County Investment Portfolio at year end (in millions)	-	\$78.2	\$81.1	\$79.0	\$79.0
	% of properties returned delinquent	-	.073%	.066%	.057%	.05%
	# of properties forfeited	-	1,290	973	884	890
	# of properties foreclosed	-	18	68	40	30
	# of dog licenses issued	-	18,719	18,850	18,800	15,040
	% of electronic transactions for services	-	96.8%	97.6%	98.0%	98.0%
EFFICIENCY	% of financial institutions holding County funds deemed creditworthy	90%	74.1%	84.5%	95%	95%
	County residents per Treasurer FTE	n/a	26,036	29,222	29,300	30,000
	% of property owners with delinquent properties contacted 90 days before foreclosure	95%	100%	100%	100%	100%
	% of total tax searches processed online	85%	95%	94%	95%	95%
	% of total dog license renewals processed online	8%	9.1%	12.2%	12%	15%
	% of total tax payments processed online	4%	.001%	.008%	.015%	.023%

	ANNUAL MEASURES	Target	2009	2010	2011	2012
			Actual	Actual	Estimated	Projected
OUTCOMES & BENCHMARKS	# of new processes implemented that result in a positive return-on-investment, increased efficiency, and/or improved customer satisfaction	>4	5	8	4	4
	Invested principal lost during the year	\$0	\$0	\$0	\$0	\$0
	Portfolio weighted average maturity at 12/31 (in years)	<3	2.73	2.06	2.5	2.5
	Total rate of return on County's fixed income pooled funds	*	1.096%	1.231%	1.1%	1.1%
	2/3 Barclay 1-5 year Government & 1/3 Barclay 3-month Treasury (blended rate) - <i>Benchmark</i>	n/a	.71%	2.4%	1.5%	1.5%
	% of delinquent properties forfeited	<20%	18%	13%	14%	13%
	% of properties foreclosed of those properties forfeited	<2%	.02%	.05%	.04%	.04%

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The cost-effectiveness of department services is determined using the outcome and benchmark measures identified in the Performance Outline
3. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations:
Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks

* The County's rate of return target is to be not less than 70% of the 2/3 Barclay 1-5 year Government & 1/3 Barclay 3-month Treasury (blended rate). Variances between the County's return rate and the benchmark will occur for a variety of factors such as the timing of purchases of investments. These variances will sometimes result in the County exceeding the benchmark, other times it may fall short.

Property Delinquency: Property owner missed the deadline for payment of property taxes. Municipalities, school districts and other taxing authorities turn over delinquent property taxes receivable to the County for collection.

Property Forfeiture: Michigan is a property tax foreclosure state. In Ottawa County, if real property taxes returned delinquent on March 1 remain unpaid, they are forfeited to the Ottawa County Treasurer the following March 1. The property owner or other interested parties have one year to redeem the property by paying the forfeited delinquent taxes plus all penalties, interest and costs assessed.

Property Foreclosure: If not paid in full, the property is foreclosed on March 31 by Circuit Court action. By fee simple title, the property is owned by the foreclosing government unit, the Ottawa County Treasurer. At the end of March each year the Ottawa County Treasurer forecloses on properties for unpaid delinquent taxes. By the end of April, title is transferred to the Ottawa County Treasurer by deed recorded with the Ottawa County Register of Deeds. The first Land Auction is held by the end of August with a second Land Auction held by the end of September for parcels not sold at the first auction.

County-wide Strategic Plan Directive:

Goal 2, Objective 1: Increase and improve the services that citizens can access and receive through the website

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
County Treasurer	0.950	0.950	0.950	\$90,286
Chief Deputy Treasurer	1.000	1.000	1.000	\$58,341
Deputy Treasurer	1.000	1.000	1.000	\$48,168
Revenue Accounting Supervisor	1.000	1.000	1.000	\$48,916
Delinquent Property Tax Specialist	1.000	1.000	0.300	\$12,681
Revenue Accounting Technician	1.000	1.000	1.000	\$39,347
Warranty Deed Clerk	0.000	1.000	0.300	\$10,683
Public Service Center Clerk	0.000	1.000	1.000	\$33,536
Clerk - Treasurer	0.000	1.000	1.000	\$33,621
Records Processing Clerk II	2.000	0.000	0.000	\$0
Records Processing Clerk IV	2.000	0.000	0.000	\$0
	9.950	8.950	7.550	\$375,579

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Taxes	\$35,855,340	\$36,158,395	\$34,760,007	\$34,023,233	\$33,591,247
Licenses and Permits	\$153,244	\$147,383	\$125,615	\$282,380	\$175,000
Intergovernmental Revenue	\$1,596,998	\$1,494,208	\$1,415,163	\$7,455,450	\$4,899,029
Charges for Services	\$159,039	\$48,060	\$37,077	\$28,600	\$30,000
Fines and Forfeitures	\$4,739	\$4,969	\$5,732	\$6,618	\$5,000
Interest and Rents	\$1,552,691	\$241,492	\$367,273	\$469,160	\$151,360
Other Revenue	\$106,841	\$151,710	\$233,031	\$323,900	\$135,391
Total Revenues	\$39,428,892	\$38,246,217	\$36,943,898	\$42,589,341	\$38,987,027
Expenditures					
Personnel Services	\$584,537	\$599,123	\$612,136	\$596,595	\$550,864
Supplies	\$61,005	\$50,731	\$34,817	\$42,770	\$43,968
Other Services & Charges	\$167,811	\$217,949	\$187,668	\$192,493	\$173,531
Total Expenditures	\$813,353	\$867,803	\$834,621	\$831,858	\$768,363

Budget Highlights:

The 2012 tax revenue budget represents a 1% decrease in taxable value applied to the 3.6000 mill levy. 2011 Intergovernmental Revenue reflects the extra State Revenue Sharing payments the County anticipates due to different fiscal year ends between the County and State. Interest rates remain low, and 2011 Other revenue includes a one time \$190,000 utility rebate. Beginning with 2012, 1.4 full time equivalents have been moved to the Delinquent Tax Revolving fund based on duties performed.

Function Statement

Michigan State University (MSU) Extension in Ottawa County is part of a state-wide information and education delivery network, applying university level, non-biased, research-based knowledge to locally identified critical issues. We respond to local needs through a unique partnership of County, State and Federal resources. Information is extended to all Ottawa County residents through the MSU non-formal education system, which assists individuals, families and communities to make better decisions about issues that affect their lives.

- **The Agriculture and Agribusiness Institute** provides educational programs using research-based information to help retain competitiveness and profitability for the varied agricultural industries of Ottawa County. These programs offer information and assistance to commercial horticulture industries including fruit, vegetable, greenhouse and nursery producers enabling them to efficiently grow and market quality products and services. The “Ag in the Classroom” program, a collaborative effort between Ottawa County, Ottawa County Farm Bureau and MSU Extension, increases the level of agricultural literacy in local youth to ensure that they have a deep appreciation of the important role that farmers have in feeding and clothing America. Consumer horticulture programs provide residents scientific information to properly manage their home environments. The Master Gardener Program provides in-depth horticultural knowledge, and through volunteer service, extends this information throughout the community.

Mission Statement

The mission of the Ottawa County MSU Extension Office is “Helping people improve their lives through an educational process that applies knowledge to critical needs, issues and opportunities.”

TARGET POPULATION	<ul style="list-style-type: none"> •Agricultural Business and Industry (Livestock, Dairy, and Crop Producers, Co-ops, Pesticide Applicators, Tree Fruit Growers, Small Fruit Growers, Vegetable Growers, Food Processors, Nursery Industry, Commercial Horticulture Industry) •Local Municipalities (elected, appointed, and others) •Residents •Youth (School Grades K-5)
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Improve the profitability of small-fruit farming operations in Ottawa County</p> <p style="padding-left: 40px;">Objectives:</p> <ol style="list-style-type: none"> 1) Implement new, improved production processes/technologies 2) Increase the utilization of effective Integrated Pest Management practices 3) Ensure farm-to-market operations are in compliance with Federal and State food safety standards <p>Goal 2: Increase the profitability of farming operations in Ottawa County through the adoption of energy conservation practices, replacement of purchased electricity, heat and/or vehicle fuel with on-farm renewable energy, production of bio-energy crops, and/or the development of bio-products</p> <p style="padding-left: 40px;">Objectives:</p> <ol style="list-style-type: none"> 1) Implement renewable energy systems into farming operations (e.g. anaerobic digesters, gasifiers, ethanol, biodiesel and other renewable energy systems) 2) Encourage State-level adoption of policies to facilitate homegrown energy innovation 3) Increase the cultivation of bio-energy crops and facilitate the sale of those crops to new markets 4) Assist entrepreneurs in developing and selling bio-products 5) Assist farms in understanding and implementing appropriate energy conservation practices <p>Goal 3: Increase awareness of the role of agriculture in the local economy*</p> <p style="padding-left: 40px;">Objectives:</p> <ol style="list-style-type: none"> 1) Provide agricultural-related education programs to students in kindergarten through 5th grade <p>Goal 4: Increase the utilization of environmentally-sound lawn and gardening practices*</p> <p style="padding-left: 40px;">Objectives:</p> <ol style="list-style-type: none"> 1) Educate residents on the basics of horticulture and environmentally-sound lawn care and gardening practices <p>Goal 5: Provide excellent customer service</p> <p style="padding-left: 40px;">Objectives:</p> <ol style="list-style-type: none"> 1) Provide timely responses to requests for service 2) Provide interaction with customers that is courteous, respectful, and friendly <p>Goal 6: Provide exceptional services/programs</p> <p style="padding-left: 40px;">Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs
SERVICES/ PROGRAMS	<p>Goal 1: Small Fruit Production Services</p> <p>Goal 2: Renewable energy systems, Bio-energy crops, energy conservation and Bio-product development</p> <p>Goal 3: Ag in the Classroom</p> <p>Goal 4: Consumer Horticulture Education—Master Gardener</p> <p>Goal 5: Professional Customer Service</p> <p>Goal 6: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>

	ANNUAL MEASURES					
	Target	2009	2010	2011 Estimated	2012 Projected	
WORKLOAD	# of small-fruit growers assisted (direct contact) with implementing new production processes/technologies	-	N/A	N/A	80	90
	# of small-fruit growers trained at Integrated Pest Management Training	-	N/A	N/A	60	70
	# of small-fruit farms assisted with ensuring food safety compliance	-	N/A	N/A	20	30
	# of farms assisted with implementing a renewable energy system	-	N/A	N/A	1	5
	# of farms assisted with cultivating and selling bio-energy crops	-	N/A	N/A	1	2
	# of entrepreneurs assisted with developing new bio-products	-	N/A	N/A	3	5
	# of farms assisted in implementing energy conservation practices	-	N/A	N/A	N/A	15
	# of Ag in the Classroom programs conducted	-	N/A	175	175	175
	# of students attending Ag in the Classroom programs	-	N/A	4,256	4,200	4,200
	# of new certified Master Gardeners (County residents)	-	N/A	18	25	25
	# of total active Master Gardeners (County residents)	-	N/A	105	105	105
	# of home-owner soil samples processed	-	N/A	167	180	180
	# of contacts handled related to basic horticulture (e.g. emails, phone calls)	-	N/A	407	430	430
	# of horticulture programs/presentations conducted (non-Master Gardener series)	-	N/A	27	30	30
	EFFICIENCY	# of MSUE administrative staff per capita (<i>3 total FTE reduced to 1.75 FTE in 2012</i>)	N/A	1:87,319	1:87,934	1:87,934
Cost to County for MSUE administrative staff per capita (<i>cost includes salary and fringes of 3 FTES, 1.75 FTES beginning in 2012</i>)		N/A	\$0.77	\$0.54	\$0.54	\$0.39
Cost to County for MSUE operational expenses per capita (<i>cost includes supplies, service contracts, memberships and dues, data fees, telephone, travel, conferences, and equipment repairs and rental</i>)		N/A	\$0.46	\$0.36	\$0.36	\$0.13
Cost to County per number of small fruit farms experiencing a savings per acre as a result of assistance provided by extension staff (<i>cost includes the salary and fringes for the small fruit agent that is funded by the County</i>)		N/A	N/A	N/A	\$497	\$450
Cost to County per number of farms experiencing a net profit as a result of bio-energy and/or bio-product assistance provided by extension staff (<i>cost includes the salary for the bio-energy agent that is funded by the County</i>) ⁴		N/A	N/A	N/A	N/A	N/A
Cost to county per Ag in the Classroom program conducted (<i>General Fund contribution to Ag-in-the-Classroom divided by number of programs conducted</i>)		N/A	N/A	\$29	\$29	\$29
Cost to county per Ag in the Classroom student (<i>General Fund contribution to Ag-in-the-Classroom divided by number of students educated</i>)		N/A	N/A	\$1.17	\$1.19	\$1.19
Cost to County per resident assisted/contacted in regards to basic horticulture (<i>General Fund contribution for basic horticulture services [47%] divided by number of residents assisted/contacted</i>)		N/A	N/A	\$15	\$14.10	\$14.10
OUTCOME/ BENCHMARKS	Average savings per farm that installs energy conservation systems (<i>based on results of feasibility study</i>)	TBD	N/A	N/A	N/A	TBD
	Average net profit (per acre) for farms that cultivate bio-energy crops ³	TBD	N/A	N/A	N/A	TBD
	Average net profit range for entrepreneurs that develop new bio-products (<i>based on survey done after products are marketed, probably in 2013</i>)	TBD	N/A	N/A	N/A	N/A
CUSTOMER SERVICE	% of consumers satisfied with department services	100%	N/A	N/A	TBD	TBD
	% of consumers indicating interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	TBD	TBD
	% of consumers satisfied with service response time	100%	N/A	N/A	TBD	TBD

* This goal does not have a quantifiable outcome(s) nor is the service/program mandated by any state or federal requirement

1. Increase in yield compared to previous year

2. Savings per acre based on grower reports of dollar savings per acre they realized as a result of improved pesticide management practices

3. Comparison of value of bioenergy crop per acre compared to crop previously on same land (marginal land may not have had previous cropping). Based on feasibility study to be done in 2011

4. Not applicable in 2011 and 2012 due to start-up phase of projects and time required for implementation.

County-wide Strategic Plan Directive:

Goal 3, Objective 2: Continue work on developing an agriculture incubator; work to maintain MSU Extension services in the County; look for ways to support agricultural tourism

Goal 3, Objective 3: Continue initiatives to preserve the physical environment; continue efforts related to water quality

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Extension Clerk	1.700	2.000	0.750	\$26,740
Senior Extension Clerk	1.000	1.000	1.000	\$39,346
	2.700	3.000	1.750	\$66,086

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue					
Charges for Services	\$6,550	\$3,941			
Other Revenue	\$47,418	\$27,254	\$21,813	\$21,538	\$21,538
Total Revenues	\$53,968	\$31,195	\$21,813	\$21,538	\$21,538
Expenditures					
Personnel Services	\$237,963	\$232,591	\$175,161	\$166,123	\$101,853
Supplies	\$39,214	\$34,576	\$24,517	\$30,330	\$2,738
Other Services & Charges	\$286,779	\$271,744	\$166,003	\$168,699	\$246,833
Capital Outlay					
Total Expenditures	\$563,956	\$538,911	\$365,681	\$365,152	\$351,424

Budget Highlights:

With the 2012 budget process, 1.25 full time equivalents were eliminated. Other Services & Charges and Supplies reflect a change in funding from Michigan State University that necessitated additional County dollars.

Function Statement

Geographic Information Systems (GIS) is an expanding department started in the fourth quarter of 1999. GIS provides better access to Ottawa County's information using the latest in information technology to improve the delivery and quality of government services, while experiencing improved efficiencies, productivity, and cost effective service. The advances in technology and the requirements of a more informed citizenry have increased the need for development of an enhanced access / informational delivery system. Our goal is to enable county-wide accessibility to GIS technology, data and procedures to support the County Departmental business functions. In addition, the IT/GIS Department will educate County Departments, external agencies and Local Units of Government, on how to use GIS as a tool to make their existing tasks and duties more efficient. The efficiencies gained combined with increased capabilities results in better service to the public and economic advantages for the County as a whole.

Mission Statement

Enhance the efficiency, decision-making capabilities, and business practices of the County's public and private sectors by providing efficient management of GIS-related data; seamless integration of GIS services with county and local government services; and timely, economical, and user-friendly access to GIS data and services.

TARGET POPULATION	<ul style="list-style-type: none"> • GIS Partner and Non-Partner Agencies • Citizens • County Departments 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Maintain County GIS Infrastructure (hardware and software) to improve decision making capabilities of customers</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Ensure GIS network availability 2) Ensure data is accurate 3) Develop new datasets and GIS applications/web-based services <p>Goal 2: Provide education and training to county local unit partners</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Train GIS users about GIS programs 2) Educate all users regarding GIS related policies 3) Increase awareness of new technologies 4) Establish partnership with agencies and non-participating local units of government who purchase GIS services <p>Goal 3: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) <p>Goal 4: Provide excellent customer service/satisfaction</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service 					
ACTIONS/ PROGRAMS	<p>Goal 1: Five Year Technology Plan</p> <p>Goal 2: Training and Education Program</p> <p>Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p> <p>Goal 4: Professional Customer Service</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of total GIS licenses supported (internal / external)	100	67	102	110	115
	# of GIS users supported (County employees)	50	63	77	90	100
	# of GIS users supported (Local Units/agencies)	100	98	129	140	150
	# of service requests received	650	500	689	720	750
	# of new datasets created	3	4	2	4	4
	# of GIS applications/web-based services created	3	5	5	7	5
EFFICIENCY	% error in sample areas of GIS data	<1%	.49	.30	.28	<1%
	% of service requests responded to within 48 business hours	98%	100%	100%	100%	100%

	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	% increase in total number of available datasets	5%	6%	1.4%	2.1%	2%
	% increase in partnering agencies/local units	5%	0%	5.26%	5%	4.76%
	GIS FTEs per GIS user	N/A	1:50*	1:45.4	1:55	1:65
	GIS cost per GIS user	N/A	\$1,937*	\$1,732	\$1,650	\$1,600
OUTCOMES & BENCHMARKS	% of time GIS servers are not available to users	0%	0.19%	0.29%	0.22%	0.22%
	% increase in revenue from GIS data and services	4%	2.3%	-0.31%	7.4%	4%
CUSTOMER SERVICE	% of clients satisfied with overall department GIS services	95%	98.5%	96.5%	97%	99%
	% of clients indicating interaction with GIS staff was courteous, respectful, and friendly	95%	98.5%	100%	100%	100%
	% of clients satisfied with service response time	100%	100%	100%	100%	100%
	% of users who report that training improved their ability to perform their job effectively (Triennial Survey)	80%	N/A	82.29%	N/A	N/A
	% of users who have a thorough understanding of GIS policies (Triennial Survey)	80%	N/A	77.97%	N/A	N/A
	% of employees aware of GIS technology capabilities (Triennial Survey)	80%	N/A	67.59%	N/A	N/A

County-wide Strategic Plan Directive:

Goal 2, Objective 1: Continue to improve the County website; increase and improve services that citizens can access and receive through the website

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel	2010	2011	2012	2012
	# of	# of	# of	Budgeted
Position Name	Positions	Positions	Positions	Salary
GIS Manager	1.000	1.000	1.000	\$77,439
GIS Technician	2.000	2.000	2.000	\$97,834
GIS Programmer/Technician	1.000	1.000	1.000	\$42,533
Programmer/Analyst	1.000	1.000	1.000	\$56,030
	5.000	5.000	5.000	\$273,836

Funding	2008	2009	2010	2011 Current	2012
	Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$40,944				
Charges for Services	\$96,376	\$96,981	\$96,688	\$95,000	\$95,000
Total Revenues	\$137,320	\$96,981	\$96,688	\$95,000	\$95,000
Expenditures					
Personnel Services	\$383,746	\$408,629	\$428,726	\$353,186	\$404,808
Supplies	\$19,840	\$20,266	\$10,736	\$7,768	\$13,880
Other Services & Charges	\$185,920	\$57,478	\$59,478	\$100,990	\$54,715
Total Expenditures	\$589,506	\$486,373	\$498,940	\$461,944	\$473,403

Budget Highlights:

2008 Other Services and Charges reflect the aerial photography project for which the County received partial funding (reflected in Intergovernmental Revenue). During 2011, an outside agency provided temporary staffing for a vacancy in the department.

Fund: (1010) General Fund

Department: (2610) Building Authority - Administration

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Supplies				\$35	
Other Services & Charges	\$2,558	\$866	\$50	\$450	\$250
Total Expenditures	\$2,558	\$866	\$50	\$485	\$250

Function Statement

The Ottawa County Facilities Maintenance Department is responsible for maintaining and protecting County-wide assets including all facilities, grounds, and related equipment. In addition, the department assures we operate in compliance with all federal, state, and local building codes. The Facilities Maintenance Department takes pride in maintaining a safe, clean, and comfortable environment for all employees, clients, and visitors.

Mission Statement

Operate and maintain buildings, grounds, and equipment so they are efficient, safe, clean, and comfortable.

TARGET POPULATION	<ul style="list-style-type: none"> • Visitors to Ottawa County Facilities • County Employees 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Maintain buildings, grounds, and equipment</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide clean, safe, and aesthetically pleasing buildings and grounds 2) Promote energy conservation through temperature control 3) Perform maintenance & operational activities in an environmentally sensitive manner <p>Goal 2: Provide excellent customer service/satisfaction</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 3: Improve the level of knowledge of Ottawa County employees regarding energy conservation and maintenance policies</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Educate all employees about energy conservation 2) Educate department employees regarding building and grounds related processes <p>Goal 4: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Achieve quantifiable outcomes 3) Meet or exceed the administrative performance (i.e. workload, efficiency, outcomes, and customer service) of comparable services/programs provided in comparable counties² 4) Meet or surpass the value-per-dollar (e.g. cost per employee) of comparable services/programs provided in comparable counties² 					
ACTIONS/ PROGRAMS	<p>Management and Sustainability Plan (Goal 1)</p> <p>Professional Customer Service (Goal 2)</p> <p>Education Plan (Goal 3)</p> <p>Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) (Goal 4)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	Total square footage of county facilities maintained	-	630,154	641,657	641,657	641,657
EFFICIENCY	# of reported accidents in buildings or on grounds	< 5	8	4	<5	<5
	# of building code violations	0	0	0	0	0
	# of environmental violations	0	0	0	0	0
	% compliance with the Building Environmental Policy	100%	100%	100%	100%	100%
	% of work orders completed by the requested due date	100%	96.99%	97.06%	97.5%	98.0%
	% of employees with thorough understanding of conserving energy while at work	100%	N/A	N/A	N/A ³	100%
	% of employees with thorough understanding of building & grounds policies	100%	N/A	N/A	N/A ³	100%
OUTCOMES	# of onsite accidents in which the county was held liable	0	4	0	0	0
	% change in maintenance cost per square foot compared to consumer price index (CPI) for fuel and utilities	<CPI	1.8% /-4.2%	1.66% /1.7%	< CPI	< CPI
CUSTOMER SERVICE	% of customers satisfied with Facilities' work order resolution	100%	90%	N/A	N/A ³	100%
	% of clients indicating interaction with Facilities staff was courteous, respectful, and friendly	100%	92%	N/A	N/A ³	100%

	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	Cost of Facilities Department per total square foot maintained		≤\$6.75	\$5.89	\$5.47	\$5.76
Cost of County utilities expenses per total square foot maintained (11 sites)		≤\$1.60	\$1.79	\$1.69	\$1.60	\$1.60
Cost of Facilities Department per department FTE ⁴		-	\$144,491	\$168,343	\$177,381	\$177,381
Number of Facilities Department FTE ⁴ per 100,000 square foot maintained		-	4.08	3.25	3.25	3.25

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. A customer satisfaction survey will be developed and implemented in 2012
4. FTE is calculated using Fiscal Service's History of Positions By Fund report

Resources

Personnel	2010	2011	2012	2012
	# of	# of	# of	Budgeted
Position Name	Positions	Positions	Positions	Salary
Facilities Maintenance Director	1.000	1.000	1.000	\$84,892
Building & Grounds Supervisor	1.000	1.000	1.000	\$58,790
Custodial/Maintenance Supervisor	1.000	1.000	1.000	\$48,923
Custodian	5.000	5.000	5.000	\$158,685
Maintenance Worker	11.000	11.000	11.000	\$432,180
Facilities Secretary	1.000	1.000	1.000	\$34,914
Facilities Clerk	0.600	0.600	0.600	\$17,881
	20.600	20.600	20.600	\$836,265

Funding	2008	2009	2010	2011 Current	2012
	Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues					
Rents	\$2,666,911	\$2,657,536	\$2,916,852	\$3,016,942	\$3,244,547
Other Revenue	\$2,851	\$3,085	\$2,544	\$2,150	\$2,000
Total Revenues	\$2,669,762	\$2,660,621	\$2,919,396	\$3,019,092	\$3,246,547
Expenditures					
Personnel Services	\$1,388,620	\$1,403,241	\$1,286,061	\$1,180,749	\$1,268,346
Supplies	\$201,332	\$210,833	\$173,736	\$186,934	\$185,950
Other Services & Charges	\$2,190,493	\$2,143,927	\$2,031,692	\$2,158,816	\$2,354,893
Capital Outlay	\$71,160	\$0	\$0	\$0	\$145,000
Total Expenditures	\$3,851,605	\$3,758,001	\$3,491,489	\$3,526,499	\$3,954,189

Budget Highlights:

The County anticipates higher utility costs as reflected in Other Services & Charges. In addition, roofs will be replaced on two of its facilities.

Function Statement

The Drain Commissioner provides direction to private land owners and units of government through organization of projects as petitioned or as maintained, to insure proper storm water drainage. Funding is arranged for all projects through drain assessments as warranted. The office keeps records and accounts for all legally established County drains. Storm water management guidelines are provided for land development with the County. The Drain Commissioner oversees storm water quality, in particular, as it relates to the Soil Erosion and Sedimentation Control Act, P.A. 347 and Phase II of the Federal Clean Water Act.

Mission Statement

Minimize damage caused by flooding through proper stormwater management for the citizens of Ottawa County and protect surface waters through the development review process, soil erosion control and water quality educational programs.

TARGET POPULATION	<ul style="list-style-type: none"> • Ottawa County Residents and Business Owners • Developers 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Protect agricultural and improved land from flooding Objectives:</p> <ol style="list-style-type: none"> 1) Establish new drains, which are petitioned successfully, to protect up to the 100-year flood-level 2) Ensure adequate stormwater control systems are constructed in all new residential, commercial, and industrial developments 3) Ensure adequate drainage through maintenance of existing drainage and stormwater control systems within the jurisdiction of the Drain Commission Office <p>Goal 2: Ensure water levels are maintained for all legally established Inland Lake Level control sites Objectives:</p> <ol style="list-style-type: none"> 1) Establish new Inland Lake Level controls which are petitioned successfully 2) Monitor inland lake levels at established control sites <p>Goal 3: Improve and protect surface water quality Objectives:</p> <ol style="list-style-type: none"> 1) Prevent stream erosion, and control sedimentation, for all earth-changing activities that occur within 500 feet of a lake, stream, or County Drain, or for activities that disturb one or more acres 2) Eliminate illicit stormwater connections 3) Increase awareness of water quality and educate the public on the effects of stormwater pollution <p>Goal 4: Provide cost-effective services/programs Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency departmental work outputs <p>Goal 5: Provide excellent customer service Objectives:</p> <ol style="list-style-type: none"> 1) Provide interaction with customers that is professional 2) Provide timely responses to requests for service 					
SERVICES/ PROGRAMS	<p>Goal 1: Drainage Infrastructure Program; Stormwater Control Services; Goal 2: Inland Lake Level Control Program Goal 3: Stream Erosion & Sedimentation Control Services; Illicit Stormwater Connection Program; Water Quality Training Program Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) Goal 5: Professional Customer Service</p>					
WORKLOAD	ANNUAL MEASURES	TARGET	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of new drains petitioned successfully	-	2	4	2	2
	# of extensions to existing drains petitioned successfully	-	20	5	5	5
	# of existing drains improved/maintained (e.g. deepened, cleared-out)	-	91	104	100	100
	# of new residential, commercial, and industrial development stormwater control system construction plans reviewed	-	32	28	30	35
	# of new Inland Lake Levels approved by Circuit Court	-	0	0	0	0
	# of new Inland Lake Level controls constructed	-	0	0	0	0
	# of Inland Lake Level sites monitored	-	4	0	0	4
	# of earth-changing activity sites permitted	-	138	191	200	220
	# of illicit stormwater connections identified	-	0	3	0	0
	# of persons attending water quality training and education events	-	405	286	200	200

	ANNUAL MEASURES	TARGET	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
EFFICIENCY	% of petitioned projects completed within 1 year of determination of necessity	100%	25%	50%	75%	100%
	# of miles of maintained drains per maintenance FTE*	-	7	10	10	10
	Total # of department FTEs per capita	-	.0000286	.0000284	.0000284	.0000284
	# of drains per department FTE*	-	112	112.5	112.8	113
	% of new residential, commercial, and industrial development approved within 30 days of receipt of required construction plan items	100%	100%	100%	100%	100%
	% of inadequate drainage that is repaired within 90 days of identification/notification	100%	25%	50%	75%	80%
	% of Inland Lake Level control structures that are established within 1 year of Circuit Court approval of established lake level	100%	100%	100%	100%	100%
	Average cost of drains maintained (General Fund)	-	\$372	\$480	\$350	\$350
	Average cost of improved/constructed drainage infrastructure (General Fund)	-	\$15,545	\$18,056	\$150,000	\$20,000
	Average cost per number of development approval letters issued (General Fund)	-	\$400	\$435	\$400	\$400
	Average cost per number of inland lakes levels monitored (General Fund)	-	\$0	\$0	\$0	\$0
	Average cost per number of earth-moving activity permits issued (General Fund)	-	\$300	\$300	\$310	\$320
	Average cost per number of illicit stormwater connections identified (General Fund)	-	\$0	\$100	\$0	\$0
OUTCOMES & BENCHMARKS	% of permitted earth-changing activity sites cited for causing stream erosion and/or sedimentation issues	0%	0.75%	1.57%	0%	0%
	% of identified illicit stormwater connections eliminated within 90 days	100%	100%	66%	100%	100%
	% of inadequate Inland Lake Level controls that are repaired within 30 days of identification/notification	100%	100%	100%	100%	100%
	# of incidences of land flooded in any plat or drainage district	0	50	50	0	0
CUSTOMER SERVICE	% of citizens attending educational events who indicate an improved awareness of water quality initiatives and effects of stormwater pollution	80%	N/A	N/A	50%	80%
	# of complaints regarding staff interaction	0	0	0	0	0

- FTE is calculated based on the total number of hours spent by staff (part-time and full-time) to perform drainage functions, including any time spent by administration and support staff. One (1) FTE is equal to 2,080 staff hours per year.
- NOTE: In 2009 and 2010, no mechanism was in place to determine the % of citizens attending educational events who indicated an improved awareness of water quality & stormwater issues. The intent is to create a survey for this purpose and implement it in the later part of 2011 or 2012.

County-wide Strategic Plan Directive:

Goal 3, Objective 3: Continue initiatives to preserve the physical environment; continue efforts related to water quality

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources				
Personnel	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
<u>Position Name</u>				
Drain Commissioner	1.000	1.000	1.000	\$79,485
Chief Deputy Drain Commissioner	1.000	1.000	1.000	\$61,428
Soil Erosion Control Agent	1.000	1.000	1.000	\$48,716
Soil Erosion Control Inspector	1.000	1.000	1.000	\$42,271
Drain Clerk	1.000	1.000	1.000	\$33,621
Development Coordinator	1.000	1.000	1.000	\$39,347
Secretary	0.000	0.000	0.750	\$23,453
Drain Inspector	1.000	1.000	1.000	\$45,269
	7.000	7.000	7.750	\$373,590

Funding

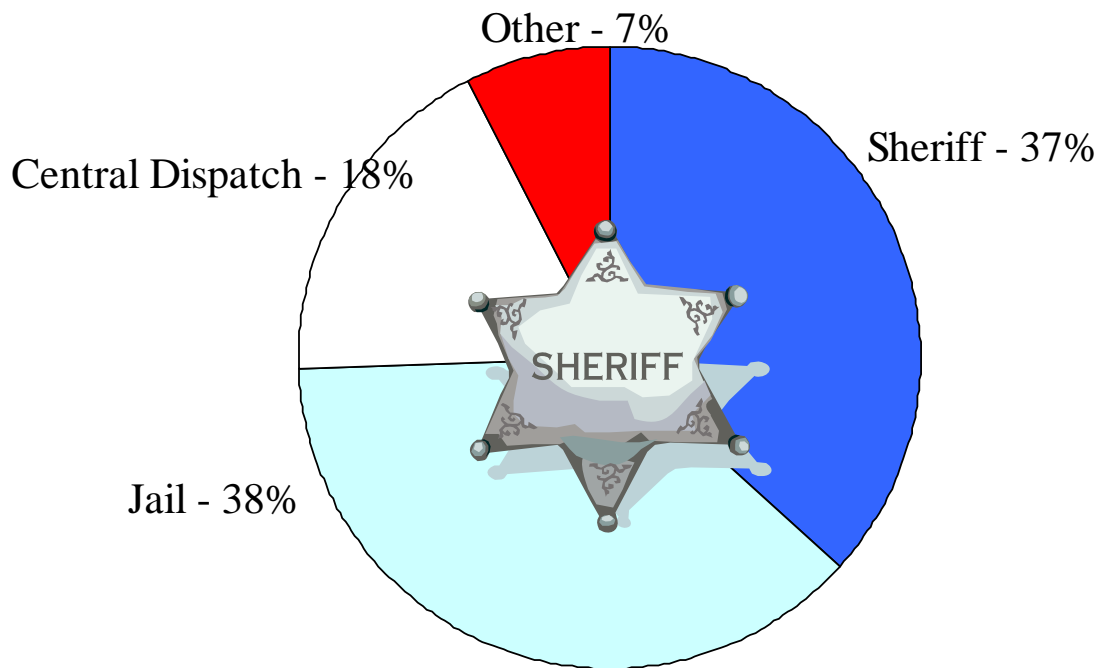
	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Licenses	\$35,851	\$24,773	\$21,570	\$34,000	\$30,000
Intergovernmental Revenue	\$5,104				
Charges for Services	\$3,650	\$1,350	\$3,690	\$5,600	\$5,000
Other Revenue			\$11,034	\$15,000	
Total Revenues	\$44,605	\$26,123	\$36,294	\$54,600	\$35,000
Expenditures					
Personnel Services	\$493,130	\$513,573	\$548,509	\$527,751	\$548,982
Supplies	\$12,558	\$16,016	\$16,259	\$15,750	\$10,771
Other Services & Charges	\$125,442	\$115,189	\$109,325	\$100,266	\$83,141
Total Expenditures	\$631,130	\$644,778	\$674,093	\$643,767	\$642,894

Budget Highlights

Additional clerical time is included in the 2012 budget to assist in the high number of outstanding petitions. The position will be evaluated for need next year.

Resources					
Personnel					
<i>No personnel has been allocated to this department.</i>					
Funding					
	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Other Services & Charges	\$27,244	\$28,596	\$29,916	\$20,766	\$20,000
Total Expenditures	\$27,244	\$28,596	\$29,916	\$20,766	\$20,000

2012 General Fund Public Safety Expenditures \$23,135,253



Function Statement

Administrative Division

The function of the Administrative Division is to set objectives for the department; make plans; develop procedures; organize and reorganize; provide for staffing and equipping the department; adopt rules and regulations for the administration; discipline; equipment and uniforms of the members and officers of the department; affixing powers and duties, prescribing penalties for violations of any such rules and regulations, and providing for enforcement thereof, inspect and recommend promotion of personnel; coordinate efforts and relationships; establish policies; report on departmental activities and/or accomplishments; maintain good public and official relations; present the department budget; provide general administration to the department; and to provide adequate training of department personnel.

In addition to our main office in West Olive, our Law Enforcement Division Operations and Services operates out of small satellite offices in Grand Haven, Holland, Spring Lake, Hudsonville, Coopersville, and Marme to more efficiently service those areas of the County.

Various indicators are used to discern the effectiveness of department programs. It is important to note that the Sheriff's department does not control these indicators, but rather has an influence on them. Consequently, these measures do not tell whether or not the Sheriff's department is doing a good job, but will indicate if programs additions or changes are necessary.

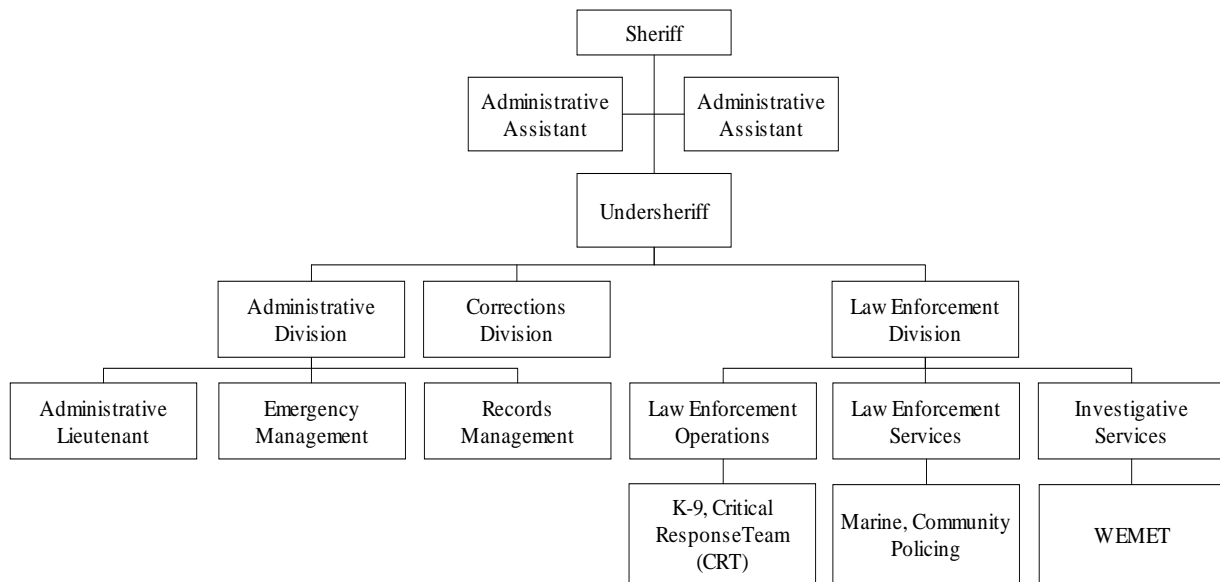
Records Unit

The function of the Records Unit is to maintain a centralization of records; to provide timely, accurate, and complete information to administrative and operational components of the department and provide maintenance of warrants; to document all civil process and subpoenas and expedite the timely service of said documents within the time prescribed by law.

Investigative Unit

The function of the Investigative Unit is to coordinate criminal investigations and investigate as necessary all criminal offenses and situations which may become criminal in nature for the purpose of apprehending, interrogating and prosecuting offenders, and recovering stolen property; interrogate arrested persons referred by Uniformed Services or Operations; investigate or arrest persons wanted for criminal offenses by other jurisdictions, and maintain investigative liaisons with other police agencies; to supply information necessary for effective operations on matters of inter-divisional interest; coordinate incoming extraditions.

Ottawa County Sheriff's Office



Mission Statement

The mission of the Ottawa County Sheriff's Office is to protect and preserve the general safety and welfare of the county residents through effective law enforcement.

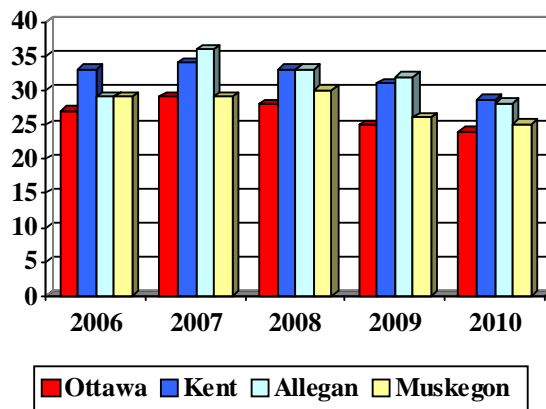
TARGET POPULATION	<ul style="list-style-type: none"> • Citizens • Motorists 					
PRIMARY GOALS & OBJECTIVES	Goal 1: Minimize crime in Ottawa County					
	Objectives:					
	<ol style="list-style-type: none"> 1) Patrol communities for criminal activity 2) Arrest persons who commit crimes 3) Respond to calls regarding criminal activity 4) Respond to calls regarding civil issues (e.g. medical, lockouts, barking dogs) 					
	Goal 2: Maintain safe roads					
	Objectives:					
<ol style="list-style-type: none"> 1) Patrol roadways 2) Ticket and/or arrest persons who violate traffic laws 3) Respond to traffic accidents 						
Goal 3: Maintain an up-to-date and accurate records management system						
Objectives:						
<ol style="list-style-type: none"> 1) Transcribe police officer reports promptly and accurately 2) Enter warrant and personal protection orders in LEIN promptly and accurately 3) Process public records and reports (e.g. sex offender registry, gun licenses, finger printing) 						
Goal 4: Provide cost-effective services/programs						
Objectives:						
<ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) 						
Goal 5: Provide excellent customer service						
Objectives:						
<ol style="list-style-type: none"> 1) Provide interaction with customers that is professional 2) Provide timely responses to calls for service 						
SERVICES/ PROGRAMS	Goal 1: Law Enforcement Goal 2: Road Patrol Goal 3: Records Management Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis) Goal 5: Professional Customer Service					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of total calls for service	-	67,754	64,773	66,263	66,263
	# of criminal arrests	-	8,616	8,630	8,623	8,636
	# of adult arrest & juvenile arrest	-	8,616	8,189	8,271	8,355
	# of cases assigned	-	1,898	2,232	2,295	2,305
	# of incident reports reviewed/transcribed	-	15,185	17,361	17,448	17,535
	# of Criminal & Accident FOIA request	-	341	472	484	498
	# of sex offender verifications	-	1,249	1,357	1,384	1,412
	# of firearm purchase permits processed	-	3,776	3,881	3,920	3,959
	# of traffic accidents investigated	-	5,299	4,964	4,988	5,039
	# of officer FTE per 1,000 residents (All Sheriff's Office Deputies)	-	.46	.46	.46	.46
	Average caseload per detective	172	158	186	170	172
	# of citizens per deputy	3,000	2,129	2,129	2,150	2,172
EFFICIENCY	Department cost per capita (Total Budget)	-	\$93.61	\$95.12	\$96.08	\$97.05
	Department cost per capita (General Fund)	-	\$31.14	\$30.91	\$31.23	\$31.54
	% of priority one calls responded to within 5 minutes	100%	100%	100%	100%	100%
	% of services calls responded to within 15 minutes	100%	91%	94%	92%	91%
	% of time officer reports are transcribed within 2 days of receipt	90%	85%	87%	86%	87%
	% of time warrants are entered in LEIN within 1 day of receipt	95%	100%	100%	100%	100%
	% of time PPOs are entered in LEIN within 1 day of receipt	95%	100%	100%	100%	100%
% of time police reports are provided within 2 days of request	96%	96%	97%	97%	97%	

		ANNUAL MEASURES				Target	2009	2010	2011 Estimated	2012 Projected
OUTCOMES & BENCHMARKS	Violent crimes per 1,000 residents	<18	12.48	10.18	10.99	11.5				
	Non-violent crimes per 1,000 residents	<70	59.5	30.7	42.1	45.5				
	# of traffic crashes per 1,000 citizens *	<50	18	20	19	20				
	# of fatal traffic crashes per 1,000 citizens *	<0.1	.07	.06	.06	.07				
	# of alcohol related crashes per 1,000 citizens *	<2	.71	.67	.69	.69				
	% of violent crimes cleared	>90%	89%	94%	92%	93%				
	% of non-violent crimes cleared	>90%	94%	96%	95%	95%				
CUSTOMER SERVICE	# of complaints received regarding staff interaction	0	N/A	N/A	N/A	0				
	# of complaints received regarding customer service response time	0	0	0	0	0				

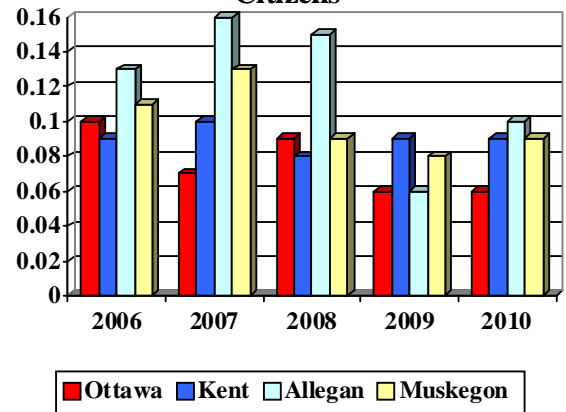
- Figures represent the total crashes reported by the Sheriff's Department within the County.

County-wide Strategic Plan Directive:
 Goal 3, Objective 4: Continue initiatives to positively impact the community
 Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

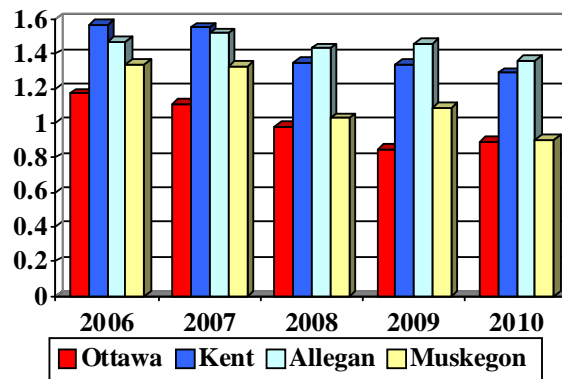
Traffic Crashes per 1,000 Citizens



Fatal Traffic Crashes per 1,000 Citizens



Alcohol Related Crashes per 1,000 Citizens



The graphs above show that crash rates in Ottawa County compare favorably with adjacent counties.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Sheriff	1.000	1.000	1.000	\$112,563
Undersheriff	1.000	1.000	1.000	\$93,055
Records Management Director	1.000	1.000	1.000	\$64,440
Sergeant	9.250	9.250	9.250	\$613,338
Lieutenant	3.700	3.700	3.700	\$277,585
Evidence Technician	1.000	1.000	1.000	\$59,058
Road Patrol Deputy	28.000	28.000	28.000	\$1,582,352
Detective	14.000	14.000	14.000	\$892,022
Administrative Secretary II	2.000	2.000	2.000	\$97,835
Clerk Typist II/Matron	10.000	10.000	10.000	\$337,386
	70.950	70.950	70.950	\$4,129,634

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$343		\$4,967	\$150	
Charges for Services	\$188,519	\$214,947	\$223,317	\$259,900	\$235,400
Other Revenue	\$9,787	\$10,706	\$13,549	\$5,600	\$8,300
Total Revenues	\$198,649	\$225,653	\$241,833	\$265,650	\$243,700
Expenditures					
Personnel Services	\$6,184,911	\$6,596,335	\$6,667,333	\$6,456,553	\$6,690,493
Supplies	\$223,900	\$257,143	\$200,091	\$297,178	\$321,069
Other Services & Charges	\$1,332,206	\$1,304,969	\$1,291,852	\$1,353,017	\$1,462,782
Capital Outlay			\$6,043		
Total Expenditures	\$7,741,017	\$8,158,447	\$8,165,319	\$8,106,748	\$8,474,344

Function Statement

The West Michigan Enforcement Team (WEMET) consists of five deputies and one sergeant assigned to the WEMET Multi-Jurisdictional Drug Enforcement Team (coordinated by the Michigan State Police) to enhance drug enforcement activities.

Mission Statement

Enhance drug enforcement efforts and reduce drug related incidents in the county.

TARGET POPULATION	<ul style="list-style-type: none"> • Illegal Drug Users and Manufacturers • Students and Ottawa County Residents 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Reduce the use, manufacturing, and trafficking of illegal drugs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Respond to calls regarding illegal drug activity 2) Identify illegal drug activity through undercover operations 3) Investigation of conspiracy crimes (i.e. crimes in which two or more persons conspire to commit a crime) 4) Arrest persons who use, manufacture, and/or traffic illegal drugs 5) Educate students and residents on the consequences of illegal drug use, manufacturing, and trafficking <p>Goal 2: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) 					
SERVICES/ PROGRAMS	<p>Goal 1: Drug Enforcement Program; School Education Program</p> <p>Goal 2: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of cases investigated	-	298	298	300	310
	# of narcotic-related arrests	-	197	171	184	187
	# of cases per WEMET FTE*	-	59.6	34.2	60	62
	Grams of drugs seized per WEMET FTE*	-	166,265	78,178	N/A	N/A
	Total # of WEMET FTE* per capita	-	52,391	52,760	53,293	53,831
	Amount (weight - grams) of drugs seized by type of drug	-	831,327	390,890	N/A	N/A
EFFICIENCY	Cost per narcotic-related investigation (General Fund)	-	\$2,084	\$2,084	\$2,153	\$2,174
	Cost per narcotic-related arrest (General Fund)	-	\$3,152	\$3,632	\$3,511	\$3,546
	% of investigations resulting in arrest	-	66%	57%	62%	63%
OUTCOMES & BENCHMARKS	Narcotic-related incidents per 1,000 population	<.05	.87	.88	.89	.90
	Narcotic-related deaths per 1,000 population	<.03	.03	.04	.05	.055

* FTE is calculated based on the total number of part-time and full-time staff involved in WEMET. One (1) FTE is equal to 2,080 staff hours per year.

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Fund: (1010) General Fund

Department: (3100) West Michigan Enforcement Team

Resources

Personnel	2010	2011	2012	2012
<u>Position Name</u>	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Sergeant	1.000	1.000	1.000	\$66,571
Road Patrol Deputy	5.000	5.000	5.000	\$295,213
	<u>6.000</u>	<u>6.000</u>	<u>6.000</u>	<u>\$361,784</u>

Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current	Adopted
				Year	by Board
				Estimated	

Revenues

Intergovernmental Revenue	\$17,084	\$2,944	\$1,295	\$5,000	\$1,500
Other Revenue					
Total Revenues	<u>\$17,084</u>	<u>\$2,944</u>	<u>\$1,295</u>	<u>\$5,000</u>	<u>\$1,500</u>

Expenditures

Personnel Services	\$510,249	\$544,761	\$540,703	\$510,996	\$554,553
Supplies	\$4,194	\$4,713	\$5,100	\$6,992	\$5,850
Other Services & Charges	\$50,423	\$71,502	\$75,359	\$79,616	\$89,127
Total Expenditures	<u>\$564,866</u>	<u>\$620,976</u>	<u>\$621,162</u>	<u>\$597,604</u>	<u>\$649,530</u>

Function Statement

This schedule reports the activity in six departments in the General Fund: 3113 - COPS - Holland/West Ottawa, 3119 - City of Coopersville, 3120 - City of Hudsonville, 3130 - Zoning , Enforcement, and 3170 - Blendon/Tallmadge/Holland/Zeeland (CITE). Each of these departments records a contractual arrangement between the Sheriff's department and a municipality for community policing services.

Several municipalities contract with the Sheriff's Department to provide Community Policing Services. The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Road Patrol Deputy	11.000	11.000	0.000	\$0
Sergeant	2.000	2.000	0.000	\$0
	13.000	13.000	0.000	\$0

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,122,234	\$1,152,549	\$1,246,697	\$937,766	
Other					
Total Revenues	\$1,122,234	\$1,152,549	\$1,246,697	\$937,766	
Expenditures					
Personnel Services	\$1,069,129	\$1,111,589	\$1,217,257	\$883,991	
Supplies	\$20,234	\$12,042	\$14,951	\$9,500	
Other Services & Charges	\$105,410	\$99,693	\$90,542	\$78,637	
Capital Outlay					
Total Expenditures	\$1,194,773	\$1,223,324	\$1,322,750	\$972,128	

Budget Highlights:

Effective 10/1/11, these budgets have been moved to fund 2610 - Sheriff Contracts to improve reporting consistency.

Function Statement

Public Act 302 of 1982 enables law enforcement agencies to receive 60% of funds generated by certified, full-time, Road Patrol Officers. Training provides and strengthens the opportunity for Officers to gain more expertise in all areas of law enforcement.

Mission Statement

To maintain and improve the expertise of Ottawa County officers.

TARGET POPULATION	• New and Current Deputies					
PRIMARY GOALS & OBJECTIVES	Goal 1: Improve the level of technical knowledge of law enforcement officers Objectives: 1) Ensure all law enforcement officers achieve and/or maintain certifications Goal 2: Provide cost-effective services/programs Objectives: 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures)					
SERVICES/ PROGRAMS	Goal 1: Road Patrol Training Program; Law Enforcement Certification Program Goal 2: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of officers trained	-	134	137	136	137
	# of officer training hours provided	-	2,300	2,200	2,255	2,275
	# of new officers certified	-	4	3	3	3
	# of certifications maintained	-	134	137	137	137
	# of training hours per officer FTE	-	55	60	60	64
EFFICIENCY	% of officers required to attend training courses who were trained within the specified time limits	100%	98%	98%	98%	98%
	Training cost per officer (Sheriff's Training Fund 3200)	-	\$205.30	\$153.00	\$158.08	\$160.50
OUTCOMES & BENCHMARKS	% of officers certified	100%	100%	100%	100%	100%

County-wide Strategic Plan Directive:

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$37,228	\$27,511	\$20,466	\$30,000	\$20,500
Total Revenues	\$37,228	\$27,511	\$20,466	\$30,000	\$20,500
Expenditures					
Other Services & Charges	\$37,228	\$27,511	\$20,961	\$30,000	\$20,500
Total Expenditures	\$37,228	\$27,511	\$20,961	\$30,000	\$20,500

Function Statement

This department records the tax revenue collected for the Ottawa County Central Dispatch Authority (OCCDA), a component unit of the County, and the lease payments to cover the principal and interest payments on the bond issue for the E-911 Central Dispatch system. The last payment on the issue was made in the year 2009, so the entire levy is now distributed to E-911 Central Dispatch.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Taxes	\$4,233,130	\$4,374,007	\$4,409,879	\$4,227,230	\$4,130,926
Total Revenues	\$4,233,130	\$4,374,007	\$4,409,879	\$4,227,230	\$4,130,926
Expenditures					
Other Services & Charges	\$4,260,366	\$4,369,930	\$4,403,718	\$4,231,819	\$4,132,626
Total Expenditures	\$4,260,366	\$4,369,930	\$4,403,718	\$4,231,819	\$4,132,626

Budget Highlights:

The tax levy for the 2012 tax revenue is set at .4400 mills.

Function Statement

The function of the Marine Patrol is to enforce State/local ordinances; perform miscellaneous services related to public health and safety; receive and process complaints; arrest offenders; prepare reports and testify in court; investigate water accidents; maintain records and logs of activity; cooperate with the United States Coast Guard, Michigan Department of Natural Resources, and other law enforcement agencies as necessary for the preservation of law and order; furnish assistance and provide control at special events; provide emergency medical aid; assist in the recovery of bodies; assist in the recovery of submerged property.

The School Safety Program provides instruction in marine laws and operation, snowmobile laws and operation, and other matters relating to public safety

The Dive Team assists in the rescue and/or recovery of water accident victims, the recovery of underwater evidence, standby availability at special water events, and other details as determined by the Dive Team Coordinator and/or Marine Patrol Supervisor.

Mission Statement

Protect life and property on Ottawa County waterways and assist as needed in waterway incidents/accidents

TARGET POPULATION	<ul style="list-style-type: none"> • Residents • Visitors • Recreational Users of Ottawa County Waterways 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Reduce marine accidents and drownings</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Patrol local waterways, inland lakes, Lake Michigan and related waterways to enforce marine laws 2) Initiate contacts with boaters and/or conduct inspections of boats 3) Ticket and/or arrest persons who violate marine laws 4) Provide boater safety education classes to residents <p>Goal 2: Perform marine rescue and recovery operations</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain adequately trained Dive Team 2) Rescue persons who are struggling in waterways 3) Assist in recovery of bodies and submerged property <p>Goal 3: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) <p>Goal 4: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide interaction with customers that is professional 2) Provide timely responses to calls for service 					
SERVICES/ PROGRAMS	<p>Goal 1: Marine Patrol; Boater Safety Education Program</p> <p>Goal 2: Ottawa County Dive Team</p> <p>Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p> <p>Goal 4: Professional Customer Service</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of patrol hours on waterways	-	4,132	3,479	3,805	3,911
	# of boat safety checks conducted on waterways	-	164	154	159	162
	# of citations written for boater safety violations	-	68	61	64	69
	# of citations written for vessel registration violations	-	59	149	124	132
	# of boat operators arrested	-	7	15	10	12
	# of boater safety education students	-	547	437	440	443
	# of boating safety examinations conducted	-	164	154	160	170
	# of boating safety certificates issued	-	547	437	440	443
	# of Dive Team training hours	-	1,152	1,101	1,200	1,120

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
EFFICIENCY	% of boats checked that meet safety standards	> 80%	92%	94%	>90%	>90%
	Average marine rescue response time (in minutes)	<10	5	5	5	5
	# of patrol hours per Marine Safety FTE (including part time employees)	-	93.9	96.3	90.1	92.1
	Total # of Marine Safety FTEs per 100,000 capita	-	.38	.38	.38	.38
	Cost per patrol hour (General Fund)	-	\$79.61	\$63.50	\$58.28	\$59.10
	% of mariners in imminent danger who are rescued	100%	100%	100%	100%	100%
OUTCOMES & BENCHMARKS	# of boating accidents	-	17	12	15	17
	# of drownings	-	1	5	2	2
	# of boating injuries	-	9	10	9	8
	# of boating deaths	-	2	3	1	1
	Accidents per 1,000 registered boats	0	.56	.39	.47	.40
	Boating fatalities per 1,000 registered boats	0	.06	.09	.03	.03

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources						
Personnel		2010	2011	2012	2012	
	Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary	
	Sergeant	0.750	0.750	0.750	\$49,928	
Funding		2008	2009	2010	2011 Current	2012
		Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues						
	Intergovernmental Revenue	\$109,233	\$186,679	\$141,821	\$149,826	\$130,000
	Charges for Services	\$136	\$17,815	\$170		
	Other Revenue		\$6,295	\$4,535		
	Total Revenues	\$109,369	\$210,789	\$146,526	\$149,826	\$130,000
Expenditures						
	Personnel Services	\$142,795	\$160,702	\$161,425	\$154,809	\$153,038
	Supplies	\$26,754	\$28,044	\$12,107	\$18,632	\$5,139
	Other Services & Charges	\$62,264	\$59,136	\$47,396	\$45,000	\$46,603
	Capital Outlay		\$81,094			
	Total Expenditures	\$231,813	\$328,976	\$220,928	\$218,441	\$204,780

Function Statement

The function of the Sheriff's Correctional Facilities is to provide safe, secure, and clean housing for all inmates within; to ensure adequate medical treatment, counseling, guidance, and educational programs; to provide rehabilitative programs to include: Alcoholics Anonymous, Narcotics Anonymous, Sentence Work Abatement Program, and the Work Release Program. Additionally, this division provides court security for all courts and judges in the County as well as transports inmates to and from all courts, prisons, and any other facility as directed by the courts, documenting such movements.

Mission Statement

Protect the public from offenders that pose a danger and provide a safe and humane environment for individuals in custody

TARGET POPULATION	<ul style="list-style-type: none"> • Inmates • Corrections Staff 	<ul style="list-style-type: none"> • Courthouse Visitors • General Public 				
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Maintain a secure and healthy correctional facility in accordance with MDOC standards</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Minimize jail injuries and illness 2) Prevent inmate escapes from jail or during transport <p>Goal 2: Maintain the security of county court buildings</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Prevent weapons and/or contraband from entering court buildings 2) Respond to court panic alarms and medical calls 3) Provide general court building security <p>Goal 3: Ensure volunteer-based rehabilitative services are provided to inmates in accordance with MDOC standards</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide community-based programs designed to equip inmates with the skills necessary to improve financial organization, job interview techniques, and basic health education. 2) Provide religious services to interested inmates 3) Provide educational opportunities to inmates in the form of general equivalency programs <p>Goal 4: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) 					
SERVICES/ PROGRAMS	<p>Goal 1: Jail Supervision Services; Jail Medical Treatment Services</p> <p>Goal 2: Court House Security Services</p> <p>Goal 3: Community-Based Programs (e.g. SWAP, Work Release, AA/NA Programs)</p> <p>Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	Average daily jail population	-	351.6	330.7	337.4	344.4
	# of suicide attempts	-	1	4	0	0
	# of inmate assaultive behavior incidents	-	30	23	26	24
	# of inmates physically transported to court/jail – prison – mental	-	9,443	9,496	9,500	9,510
	# of contraband items confiscated by court security staff	-	1,270	849	835	822
	# of court arrests	-	356	492	499	501
	Average daily # of individuals processed through court building screening	-	910	1,051	1,121	1,236
	# of court panic alarms/medical calls responded	-	28	19	25	25
	# inmate support programs offered	-	6	6	6	6
EFFICIENCY	# of correctional officers per inmate* (includes supervision and not by shift)	-	5.8	4.7	4.8	4.0
	Cost per average daily jail population	-	\$22,577	\$23,824	\$25,855	\$25,330
	Ratio of individuals processed through court screening to the number of contraband items found/confiscated by court security staff	-	750/6	650/4	760/5	765/6
	% of court alarms responded to within 2 minutes	100%	100%	100%	100%	100%
	% of inmates participating in religious services while incarcerated	-	<9%	<10%	<10%	<10%
	% of inmates with less than a high school degree that enroll in GED courses while incarcerated	100%	5%	6%	5.5%	6%

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
OUTCOMES & BENCHMARKS	Rate of compliance on MDOC inspections	100%	100%	100%	100%	100%
	# of inmate injuries/incidents per average daily population	-	27	23	22	24
	# of (attempted) escapes during incarceration or transport	0	0	0	0	0

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources					
Personnel	2010	2011	2012	2012	
	# of Positions	# of Positions	# of Positions	Budgeted Salary	
Lieutenant/Jail Administrator	1.000	1.000	1.000	\$70,964	
Sergeant	6.000	6.000	6.000	\$370,902	
Corrections Officer	50.000	49.000	48.000	\$2,242,290	
Court Services Officer	14.000	15.000	15.000	\$747,232	
Clerk Typist II/Matron	5.000	5.000	5.000	\$166,749	
	76.000	76.000	75.000	\$3,598,137	
Funding	2008	2009	2010	2011 Current	2012
	Actual	Actual	Actual	Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$57,975	\$40,320	\$35,339		
Charges for Services	\$661,691	\$718,537	\$628,455	\$624,000	\$768,000
Other Revenue	\$12,241	\$10,477	\$10,100	\$7,500	\$10,619
Total Revenues	\$731,907	\$769,334	\$673,894	\$631,500	\$778,619
Expenditures					
Personnel Services	\$5,418,186	\$5,658,009	\$5,632,406	\$5,488,467	\$5,546,866
Supplies	\$821,560	\$765,039	\$687,807	\$762,200	\$802,875
Other Services & Charges	\$1,539,231	\$1,515,065	\$1,558,365	\$2,345,263	\$2,425,050
Total Expenditures	\$7,778,977	\$7,938,113	\$7,878,578	\$8,595,930	\$8,774,791

Budget Highlights:

Effective with the 2011 budget process, Jail Health Services, previously recorded in 1010-6039, has been combined with the Jail budget. Consequently, other services and charges expenditures have increased.

Function Statement

The Emergency Services department is the designated agency to coordinate disaster preparedness/response actions and recovery assistance on behalf of Ottawa County. The department performs hazards analysis, makes assessments of the response capabilities available locally and maintains an emergency operations plan to document the organization and functions of key county/local agencies in such situations (These agencies take an active role in updating these plans.) Emergency Services, by the authority of the Board of Commissioners, performs the tasks required in making disaster declarations/assistance requests to state and federal government. The department also routinely seeks ways and means to enhance local capabilities including financial assistance, performs public information/education activities, and recruits citizens for volunteer disaster response groups performing specific tasks (i.e., alternate radio liaison via amateur radio, weather spotting, and more).

Mission Statement

Enhance public safety and promote domestic preparedness through a comprehensive emergency management program that will adequately mitigate, prepare for, respond appropriately to and quickly recover from natural, technological, and terrorist-related emergencies.

TARGET POPULATION	<ul style="list-style-type: none"> • Citizens • Business Owners • Local Units of Government 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Mitigate property damage and loss of life that may result from natural, technological, or terrorist-related disasters</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Develop emergency response plans for each type of emergency 2) Conduct emergency response training exercises with local communities 3) Maintain adequately trained Technical Response Team (TRT) and Hazardous Materials Team (HAZMAT) 4) Coordinate effective emergency response to an actual disaster <p>Goal 2: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) <p>Goal 3: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide interaction with customers that is professional 2) Provide timely responses to requests for service 					
SERVICES/ PROGRAMS	<p>Goal 1: Emergency Preparation and Response Services</p> <p>Goal 2: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p> <p>Goal 3: Professional Customer Service</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of new emergency response plans created	-	3	5	4	5
	# of emergency response plans updated	-	2	4	5	10
	# of SARA ¹ Title III plans developed/reviewed	-	6	4	6	10
	# of emergency response training exercises conducted	-	6	10	8	10
	# of storms and other events tracked	-	5	11	8	10
	# of Emergency Operations Center activations	-	2	1	2	2
EFFICIENCY	% of emergency response plans approved by MSP-EMHSD ² on first submission	100%	100%	100%	100%	100%
	Total department FTE per 100,000 residents	-	0.8	0.8	0.8	0.8
	# of first responders in the County who have completed ISC300 ³ and ISC400 ³ training	100%	141	170	120	100
OUTCOMES & BENCHMARKS	Amount of property damage from natural, technological, or terrorist-related disasters	N/A	\$29.5 Million ⁴	0	0	0
	# of injuries from natural, technological, or terrorist-related disasters	0	0	0	0	0
	# of deaths from natural, technological, or terrorist-related disasters	0	0	0	0	0

1 SARA: Superfund Amendments and Reauthorization Act

2 MSP-EMHSD: Michigan State Police - Emergency Management and Homeland Security Division

3 ISC: Incident Command System

4 These damages were sustained from torrential rains in the Holland area on June 19, 2009. Public property damages were \$4.4 million and private property damages were \$25.1 million.

County-wide Strategic Plan Directive:
 Goal 3, Objective 4: Continue initiatives to positively impact the community
 Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services
 for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Director of Emergency Management	1.000	1.000	1.000	\$66,339
Local Emergency Planning Committee Coordinator	0.600	0.600	0.600	\$25,362
Records Processing Clerk II	0.500	0.500	0.500	\$16,810
	2.100	2.100	2.100	\$108,511

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$42,022	\$62,276	\$42,896	\$40,141	\$41,000
Charges for Services					
Other Revenue				\$250	
Total Revenues	\$42,022	\$62,276	\$42,896	\$40,391	\$41,000
Expenditures					
Personnel Services	\$154,956	\$163,004	\$174,338	\$161,600	\$156,186
Supplies	\$10,964	\$8,241	\$8,740	\$7,755	\$19,334
Other Services & Charges	\$169,662	\$134,328	\$136,672	\$102,972	\$167,669
Capital Outlay					
Total Expenditures	\$335,582	\$305,573	\$319,750	\$272,327	\$343,189

Function Statement

In January of 2004, Ottawa County and municipalities within the County formed the Ottawa County Hazardous Materials Response and Technical Rescue Team. The team was formed to jointly own equipment and establish training for HAZMAT operations. In addition, the HAZMAT team will respond as requested to all hazardous material and technical rescue incidents in the County.

Resources

Personnel

<u>Position Name</u>	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Local Emergency Planning Committee Coordinator	0.400	0.400	0.400	\$16,908

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$32,618	\$36,172	\$29,075	\$32,388	\$44,981
Charges for Services		\$2,000			
Other Revenue	\$7,628	\$548	\$500	\$2,902	
Total Revenues	\$40,246	\$38,720	\$29,575	\$35,290	\$44,981
Expenditures					
Personnel Services	\$23,202	\$24,334	\$25,995	\$23,786	\$25,228
Supplies	\$16,491	\$19,292	\$7,402	\$12,733	\$18,975
Other Services & Charges	\$35,522	\$31,267	\$25,254	\$27,025	\$45,758
Total Expenditures	\$75,215	\$74,893	\$58,651	\$63,544	\$89,961

Function Statement

In the aftermath of the 9/11 tragedy, President Bush created the Department of Homeland Security to address terrorism threats within the country. The department provides grant dollars to local governments to help them address potential weaknesses in security specific to their region.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Homeland Security Regional Planner	0.693	0.670	1.000	\$50,302

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$73,906	\$93,853	\$357,598	\$57,142	\$72,715
Other Revenue					
Total Revenues	\$73,906	\$93,853	\$357,598	\$57,142	\$72,715
Expenditures					
Personnel Services	\$72,684	\$86,167	\$95,416	\$55,442	\$71,015
Supplies		\$119	\$245,245	\$200	\$200
Other Services & Charges	\$4,274	\$5,767	\$7,286	\$1,500	\$1,500
Capital Outlay			\$12,193		
Total Expenditures	\$76,958	\$92,053	\$360,140	\$57,142	\$72,715

Function Statement

The primary function of the Animal Control Program is to investigate, as necessary, all animal-related complaints and enforce all state laws in connection with animal control. This includes issuing summons where appropriate, picking up stray animals, conducting kennel inspections, and providing education services related to animal control issues. In addition, the department is responsible for enforcing dog licensing laws, which could entail canvassing a specific area for dog licenses, as well as coordinating the dog census in conjunction with the Ottawa County Treasurer's Office. The department is also required to investigate all livestock loss complaints.

Mission Statement

Enhance public health and safety by responding to animal-related complaints and addressing the stray animal population.

TARGET POPULATION	<ul style="list-style-type: none"> • Citizens • Animal Owners 					
PRIMARY GOALS & OBJECTIVES	Goal 1: Reduce incidences of animal cruelty					
	Objectives: <ol style="list-style-type: none"> 1) Respond to and investigate calls regarding animal cruelty 2) Arrest persons that violate State animal control laws 3) Educate residents about animal control laws and responsible pet ownership 					
	Goal 2: Protect the public from stray animals					
	Objectives: <ol style="list-style-type: none"> 1) Ensure all dogs have rabies vaccination (through dog licensing) 2) Capture stray animals and transport to Harbor Shores Humane Society 3) Educate youth and residents about the consequences of approaching stray animals 					
PRIMARY GOALS & OBJECTIVES	Goal 3: Provide cost-effective services/programs					
	Objectives:					
	<ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs (i.e. workload and efficiency measures) 2) Achieve verifiable outcome-based results (i.e. outcome measures) 3) Produce results that equal or exceed peers (i.e. benchmark measures) 					
	Goal 4: Provide excellent customer service					
SERVICES/ PROGRAMS	Objectives:					
	<ol style="list-style-type: none"> 1) Provide interaction with customers that is professional 2) Provide timely responses to calls for service 					
SERVICES/ PROGRAMS	Goal 1: Animal Cruelty Response Services, Be Aware, Responsible and Kind (BARK) Education Program					
	Goal 2: Dog Licensing Enforcement Services, Animal Retrieval Services					
	Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)					
	Goal 4: Professional Customer Service					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of calls regarding animal complaints/incidents & animal welfare	-	3,195	2,607	2,628	2,653
	# of citations issued	-	9	7	10	15
	# of arrests for animal cruelty	-	0	0	0	0
	# of County dog licenses issued	-	19,235	18,850	19,042	19,055
	# of summons issued for unlicensed dogs	-	12	6	9	12
	# of nuisance animal calls	-	2,877	2,704	2,729	2,756
	# of animals picked up and delivered to shelter	-	1,480	2,372	2,292	2,320
EFFICIENCY	% of animal welfare responses provided within 2 hours of receipt of call	100%	100%	100%	100%	100%
	# of animal control complaints investigated per Animal Control FTE	-	1,065	869	876	884
	Total # of Animal Control FTE per 100,000 residents	-	1.14	1.15	1.15	1.15
	# of animal complaints per 1,000 residents	-	12.19	9.8	11.29	11.35
	Cost per animal control complaint response provided (General Fund)	-	\$116.61	\$146.18	\$153.49	\$152.84
	% of animal control responses provided within 30 minutes of receipt of call	100%	85%	87%	90%	91%
OUTCOMES & BENCHMARKS	Animal cruelty incidents per 1,000 residents	<.5	<.2	<.2	<.2	<.3
	Rabid animals identified	0	0	1	0	0
	Animal bites reported per 1,000 residents	<1	.47	.55	.51	.52

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
CUSTOMER SERVICE	# of complaints regarding staff interaction	0	N/A	N/A	<10	<10
	# of complaints regarding customer service response time	0	0	0	0	0

County-wide Strategic Plan Directive:
 Goal 3, Objective 4: Continue initiatives to positively impact the community
 Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

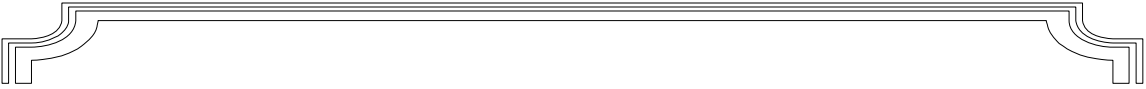
Resources

Personnel

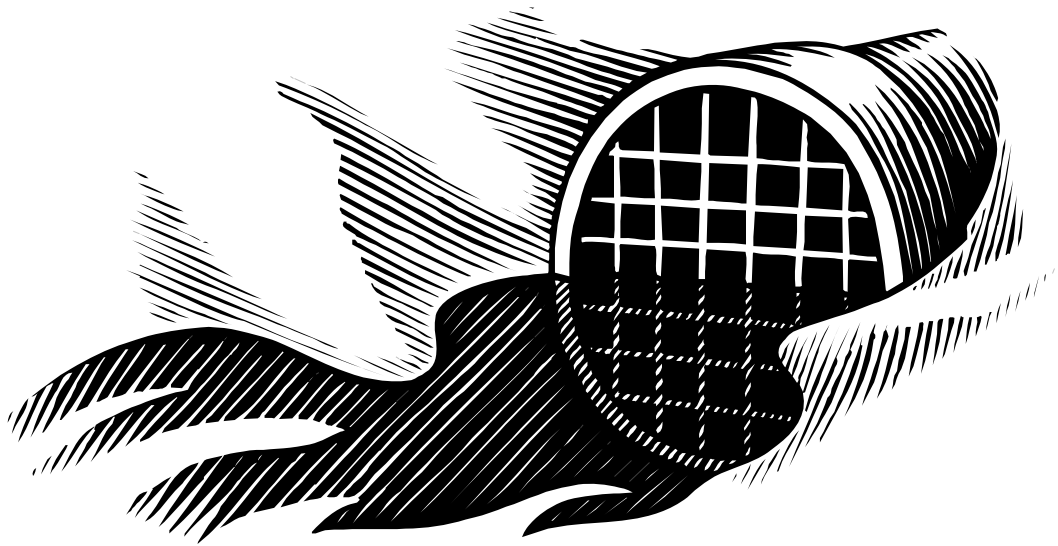
Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Animal Control Officer	3.000	3.000	3.000	\$126,481

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Personnel Services	\$177,944	\$178,901	\$191,994	\$183,018	\$189,127
Supplies	\$27,487	\$2,899	\$2,393	\$2,500	\$4,616
Other Services & Charges	\$193,353	\$190,776	\$186,719	\$201,062	\$179,074
Total Expenditures	\$398,784	\$372,576	\$381,106	\$386,580	\$372,817



2012 General Fund Budget
Public Works Expenditures \$747,800



Function Statement

This department records the County's share of drain assessments as determined by the Drain Commissioner's office. The amount can vary significantly by year.

Resources

Personnel

No personnel has been allocated to this department.

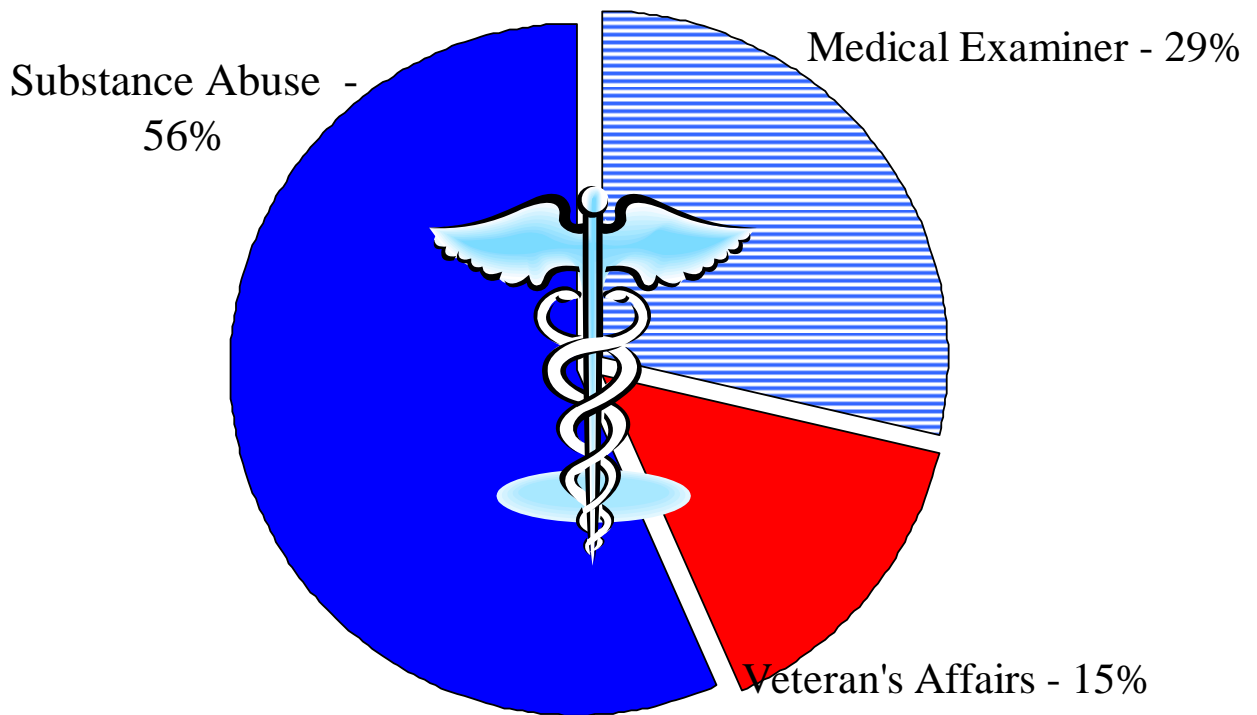
Funding

	2008	2009	2010	2011 Current Year	2012 Adopted
	Actual	Actual	Actual	Estimated	by Board
Expenditures					
Other Services & Charges	\$73,561	\$283,211	\$344,229	\$227,308	\$747,800
Total Expenditures	\$73,561	\$283,211	\$344,229	\$227,308	\$747,800

Budget Highlights:

The County share of drain assessments varies by year depending on the number and scope of projects. The 2012 budget includes the County's \$300,000 share of the Park West drain project.

2012 General Fund
Health and Welfare Expenditures
\$908,436



Function Statement

The Jail Health Service department records the costs associated with providing the required health care for inmates at the Ottawa County Jail. The County contracts with Secure Care, Inc. to provide these services.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services		\$9,954	\$9,777		
Total Revenues		\$9,954	\$9,777		
Expenditures					
Personnel Services					
Supplies		\$19,509	\$20,056		
Other Services & Charges		\$607,742	\$760,949		
Total Expenditures		\$627,251	\$781,005		

Budget Highlights:

Effective with the 2011 budget process, these expenditures have been combined with the Jail (1010-3510)

Function Statement

The Substance Abuse department records the convention facility/liquor tax from the State of Michigan. Except for years when the County sustains sufficient reductions in tax revenue, 50% of these funds must be used for substance abuse under the enabling legislation. Most of the applicable expenditures show in this department, but other related expenditures are recorded in the Child Care Fund (Special Revenue fund 2920).

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$964,247	\$944,420	\$972,813	\$1,045,808	\$1,167,623
Total Revenues	\$964,247	\$944,420	\$972,813	\$1,045,808	\$1,167,623
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges	\$414,123	\$407,929	\$414,953	\$454,904	\$515,812
Total Expenditures	\$414,123	\$407,929	\$414,953	\$454,904	\$515,812

Function Statement

The Medical Examiners program is responsible to investigate and attempt to establish the cause of all sudden and unexpected deaths within the County. The program in Ottawa County is staffed by a Chief Medical Examiner, ten Deputy Medical Examiners and a clerical support person (part-time). All of the examiner positions are paid on a retainer/per call basis. The Health Officer provides overall supervision and administrative support for the program.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Clerk	0.200	0.200	0.200	\$7,550

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
Charges for Services	\$13,601	\$12,860	\$21,617	\$35,000	\$30,675
Total Revenues	\$15,201	\$14,460	\$23,217	\$36,600	\$32,275

Expenditures

Personnel Services	\$39,966	\$37,248	\$42,181	\$42,259	\$38,488
Supplies	\$659	\$483	\$1,581	\$565	\$765
Other Services & Charges	\$263,039	\$213,782	\$232,561	\$254,140	\$221,813
Total Expenditures	\$303,664	\$251,513	\$276,323	\$296,964	\$261,066

Function Statement

Ottawa County provides a general fund appropriation each year (per the County Department of Veterans' Affairs Act 192 of 1953) to support the work of the Ottawa County Veteran's Affairs Committee (OCVAC), which provides emergency financial assistance to indigent veterans with experience in foreign wars or military conflicts and their families. Additionally, the County provides for state-mandated burial allowances for veterans that meet certain financial criteria.

TARGET POPULATION	County veterans of foreign wars and military conflicts, and their families					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Maintain and improve the quality of life of Ottawa County veterans and their families</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Increase the amount of federal benefits received by Ottawa County veterans (e.g. medical, pension, vocational) 2) Provide emergency financial assistance to impoverished veterans and their families 3) Provide state-mandated burial assistance to widows and families of veterans that demonstrate financial need <p>Goal 2: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs¹ 2) Achieve quantifiable outcomes 3) Provide interaction with customers that is courteous, respectful, and friendly 4) Provide timely responses to requests for service 5) Meet or exceed the administrative performance (i.e. workload, efficiency, outcomes, and customer service) of comparable services/programs provided in comparable counties² 6) Meet or surpass the value-per-dollar (e.g. cost per veteran, amount of federal benefits per veteran) of comparable services/programs provided in comparable counties² 					
SERVICES/ PROGRAMS	Veterans' Counseling and Referral Services; Emergency Financial Assistance Program; Burial Assistance Program (Goal 1) Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis) (Goal 2)					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	Goal 1, Obj. 1: Number of veterans that contact the County Veterans Affairs Department for assistance with applying for federal benefits and/or grants	-	N/A	N/A	65 (partial year)	250
	Goal 1, Obj. 2: Number of applications taken from veterans and their families requesting emergency financial assistance (<i>state and county assistance</i>)	-	38	43	60 (partial year)	72
	Goal 1, Obj. 3: Number of applications taken from widows and families of veterans requesting burial assistance	-	170	167	240	240
EFFICIENCY	Goal 1, Obj. 1: Percent of veterans requesting assistance in applying for federal benefits that are scheduled for an appointment with a veterans services officer	100%	N/A	N/A	100%	100%
	Goal 1, Obj. 1: Amount of federal benefits (direct allocations and grants) received per County veteran	\$3,000	\$1,797	\$2,015	\$2,100	\$2,200
	Goal 1, Obj. 1: Amount of federal benefits (direct allocations and grants) received per impoverished County veteran	N/A ³	N/A ³	N/A ³	N/A ³	N/A ³
	Goal 1, Obj. 2: Total amount of County emergency financial assistance distributed to impoverished veterans and their families	-	\$36,426	\$42,140	\$30,000	\$25,000
	Goal 1, Obj. 3: Total amount of financial support for burials distributed to eligible widows and families of veterans	-	\$51,078	\$50,595	\$70,000	\$70,000
OUTCOMES	Goal 1: Improve County's ranking as it relates to the amount of federal benefits (direct allocations and grants) received per County veteran	< 83	83	83	77	72
CUSTOMER SERVICE	Percent of veterans satisfied with department services	100%	N/A	N/A	N/A	100%
	Percent of veterans indicating interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	N/A	100%
	Percent of veterans satisfied with service response time	100%	N/A	N/A	N/A	100%

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
STAFFING & COST	Cost of Veterans Affairs per county veteran (<i>G/F expenditures</i>)	-	\$6.90	\$8.00	\$9.18	\$9.55
	Cost of Veterans Affairs per impoverished county veteran (<i>G/F expenditures</i>)	-	N/A ³	N/A ³	N/A ³	N/A ³
	Cost-effectiveness of Veterans Affairs (<i>i.e. amount of increased federal benefits received in Ottawa County per G/F expenditure</i>)	\$50 to \$1	N/A	N/A	N/A	\$50 to \$1

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
2. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
3. According to the 2010 US Census, the percent of veterans in Ottawa County who are 'below poverty' is 0%

Resources

Personnel

No personnel has been allocated to this department.

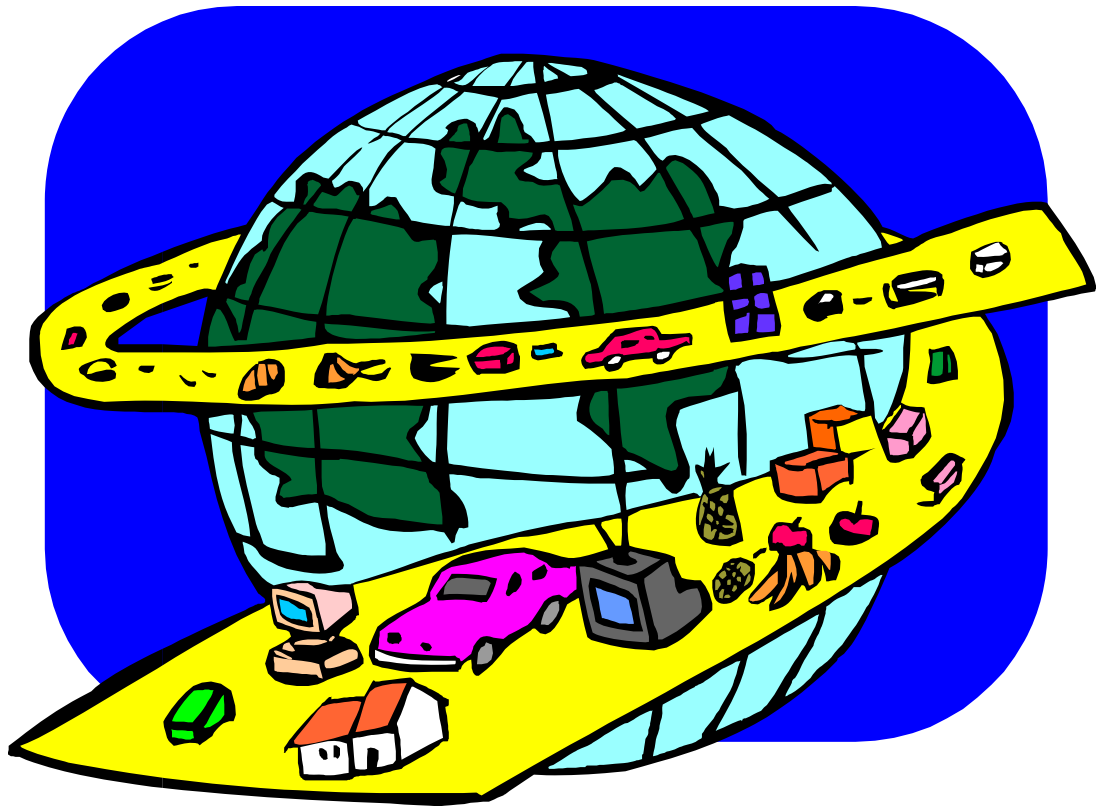
Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue				\$750	\$3,000
Total Revenues				\$750	\$3,000
Expenditures					
Supplies					\$600
Other Services & Charges	\$40,905	\$50,178	\$61,395	\$119,949	\$130,958
Total Expenditures	\$40,905	\$50,178	\$61,395	\$119,949	\$131,558

Budget Highlights:

Certain expenditures had previously been recorded in Special Revenue fund 2930 - Soldier's & Sailors Relief prior to 2011. The implementation of GASB Statement # 54 requires the County to combine this fund with the General Fund, and the County is combining it with the Veteran's Burial program..

2012 General Fund Budget
Community & Economic Development
Expenditures \$753,537



Resources

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$4,995	\$24,973			
Interest and Rents		\$34			
Other Revenue					
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Total Revenues	\$4,995	\$25,007			
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Expenditures					
Personnel Services					
Supplies					
Other Services & Charges	\$4,995	\$24,973			
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Total Expenditures	\$4,995	\$24,973			
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Budget Highlights:

2008 and 2009 reflect a one-time transit study grant.

Function Statement

The Planning and Performance Improvement Department initiates programs to strengthen businesses and increase jobs in the County as well as programs to improve quality-of-life for residents. The Department is also responsible for conducting outcome-based evaluations of County programs and services to improve organizational performance and to maximize the use of financial resources, as well as performing legislative analysis to ensure the County is not negatively impacted by proposed State legislation, and reviewing grant applications and award requirements to protect the County from any permanent financial obligations. The statistical data that is research and compiled by the Department is used by County departments, local communities, and local agencies to bolster applications for grant funding, enhance bond ratings, recruit prospective businesses to the county, and enhance market opportunities for existing local businesses.

Mission Statement

Provide services to increase economic development, maintain and improve quality of life, improve organizational performance, and maximize the use of financial resources

<p>TARGET POPULATION</p>	<ul style="list-style-type: none"> • County Board and Administration • Elected Offices and County Departments • Local Leaders, Agencies, and Citizens • Community Planners
<p>PRIMARY GOALS & OBJECTIVES</p>	<p>Goal 1: Improve organizational performance and maximize the use of financial resources</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Establish and maintain outcome-based performance measures for County departments 2) Evaluate County services/programs to verify cost-effectiveness or to provide recommendations to ensure that services/programs are cost-effective 3) Lobby to ensure that proposed legislation that would negatively impact the county is defeated or, conversely, lobby to ensure that proposed legislation that would positively impact the county is passed 4) Protect the County from any negative ongoing financial obligations that may result from accepting state/federal grants 5) Generate revenue by constructing communications towers in underserved areas 6) Provide statistical data to bolster county, community, and local agency grant applications <p>Goal 2: Strengthen businesses and increase jobs in Ottawa County</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Foster the development and expansion of businesses that produce services and products associated with the agribusiness sector of our economy 2) Increase the number of new businesses in all sectors of the economy 3) Increase new capital investment in existing local businesses 4) Promote collaboration among the County's economic development agencies in order to maximize existing resources, obtain additional resources, and minimize duplication of services <p>Goal 3: Protect and improve quality-of-life in Ottawa County</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Ensure safe and efficient transportation corridors 2) Preserve farmland, open space, and scenic vistas and byways 3) Enhance the vibrancy, livability, and aesthetic character of urban communities 4) Mitigate the impacts of development on water quality and quantity, and ensure that new development is not negatively impacted by elevated water table levels <p>Goal 4: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs <p>Goal 5: Provide excellent customer service/satisfaction</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to service requests
<p>SERVICES/ PROGRAMS</p>	<p>Goal 1: Outcome-based Evaluations, Performance-Based Budgeting, Statistical Research, Data Books, Grants Administration</p> <p>Goal 2: Recovery Zone Bonds, Coordinated Economic Development Plan, Agricultural Business Incubator, Brownfield Redevelopment Authority, Investor Attraction Plan, Metropolitan Statistical Area Designation, Revolving Loan Fund</p> <p>Goal 3: Comprehensive Water Resources Study, Purchase of Development Rights, West Michigan Transit Linkages Study, M-231</p> <p>Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p> <p>Goal 5: Professional Customer Service</p>

	Annual Measures	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
WORKLOAD	# of strategic plans completed for programs/services targeted for evaluation	-	1	1	2	2
	# of administrative evaluations completed	-	2	2	2	2
	# of outcome-based evaluations completed	-	2	1	2	2
	# of department performance-based budgets reviewed & updated	-	N/A	17	50	50
	# of requests fulfilled for data/research assistance	-	43	52	60	60
	# of specialized/technical reports completed (e.g. Human Services Survey, Mental Health Diversion Report, RZFB ¹ , Benchmarking Consortium Report)	-	3	3	3	3
	# of data books updated and/or completed	-	0	1	1	1
	# of grants processed/reviewed	-	14	13	13	13
	Value of grant awards processed	-	\$5.4 m.	\$3.1 m.	\$3.0 m.	\$3.0 m.
	Value of RZFB ¹ dollars distributed	-	N/A	\$31.1 m.	N/A	N/A
	Value of RZEDB ² dollars distributed	-	\$5.6 m.	\$6.4 m.	N/A	N/A
	Complete an agri-technology business incubator feasibility study	-	N/A	N/A	N/A	Completed
	Obtain grant funding for countywide brownfield site inventory	-	N/A	N/A	Obtained	N/A
	# of brownfield redevelopment plans processed	-	N/A	N/A	1	1
	Complete a coordinated economic development plan	-	N/A	N/A	N/A	Completed
	Complete comprehensive water resources study	-	N/A	N/A	N/A	Completed
	County PDR ³ program remains available to local units	-	N/A	Yes	Yes	Yes
	Complete West-Michigan transit linkages study	-	N/A	N/A	Completed	N/A
EFFICIENCY	% of recommendations approved by County Board for program improvement, modification, or discontinuation	100%	100%	100%	100%	100%
	% of local units adopting standardized colors and terminologies in their master plans (<i>adoption of standards is dependant on when the community will be updating their master plan</i>)	> 90%	50%	58%	66%	75%
	% of local units adopting standardized colors and terminologies in their zoning ordinances (<i>adoption of standards is dependant on when the community will be updating their ordinance</i>)	> 90%	38%	42%	50%	58%
	% of departmental performance-based budgets reviewed to ensure outcome measures are included	100%	N/A	35%	100%	100%
	Cost of Department per capita	-	\$2.29	\$2.11	\$2.59	\$2.59
	Department FTEs per 100,000	-	2.86	2.46	2.46	2.46
OUTCOMES & BENCHMARKS	Cost-savings resulting from implemented recommendations for program improvement, modification, or discontinuation	≥\$150,000	\$774,351	\$1,167,469	\$1,207,760	\$1,073,809
	Verified cost-effective programming	≥\$150,000	\$5,081,467	\$5,194,829	\$5,310,149	\$5,425,696
	Revenue generated from lease agreements on cell towers (<i>this will be net revenue once cost to construct towers is repaid in 5 years</i>)	≥\$40,000	\$26,942	\$40,406	\$80,206	\$82,642
	Cost-effectiveness of economic development projects (i.e. wage of jobs created/retained versus wage of econ. coordinator)	\$3 to \$1	N/A	N/A	N/A	\$3 to \$1
	Unemployment Rate	< State %	-1.0%	-1.5%	-2.0%	-2.5%
	% of grants that result in an unintentional ongoing financial obligation to the County	0%	0%	0%	0%	0%
CUSTOMER SERVICE	% of customers satisfied with Department services	100%	100%	100%	100%	100%
	% of customers indicating interaction with department staff was courteous, respectful, and friendly	100%	100%	100%	100%	100%
	% of customers satisfied with staff response time	100%	100%	100%	100%	100%

1 RZFB: Recovery Zone Facility Bonds

2 RZEDB: Recovery Zone Economic Development Bonds

3 PDR: Purchase development rights

County-wide Strategic Plan Directive:

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs and services for potential efficiencies

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 3, Objective 2: Consider opportunities to improve economic development in the region

Goal 3, Objective 3: Continue initiatives to preserve the physical environment

Goal 4, Objective 3: Continue implementation of outcome-based performance measures

Resources				
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Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Planning & Performance Impv. Director	0.950	0.950	0.985	\$87,891
Asst Planning & Performance Impv. Director	0.000	1.000	1.000	\$67,773
Economic Development Coordinator	0.000	1.000	1.000	\$52,939
Research & Evaluation Analyst	1.000	1.000	1.000	\$56,644
Management Planning Analyst	1.000	0.000	0.000	\$0
Program & Research Analyst	1.000	0.000	0.000	\$0
Land Use Planning Analyst	1.000	0.900	0.968	\$51,419
Senior Secretary	1.000	1.000	1.000	\$33,468
	5.950	5.850	5.953	\$350,134

Funding

2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
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Revenues

Charges for Services			\$30	
Other Revenue	\$9,201	\$441	\$17,552	
	\$9,201	\$441	\$17,552	\$30

Expenditures

Personnel Services	\$473,824	\$428,887	\$452,218	\$475,922	\$513,654
Supplies	\$18,241	\$11,822	\$12,345	\$16,751	\$12,226
Other Services & Charges	\$114,865	\$159,688	\$110,487	\$147,194	\$221,704
Total Expenditures	\$606,930	\$600,397	\$575,050	\$639,867	\$747,584

Function Statement

During 2004, the County began working with area farmers and the Road Commission to form a road salt management plan with the goal of reducing salt application in environmentally sensitive areas. According to farmers, the road salt is causing extensive damage to blueberry bushes close to roads that receive significant salt application.

Resources

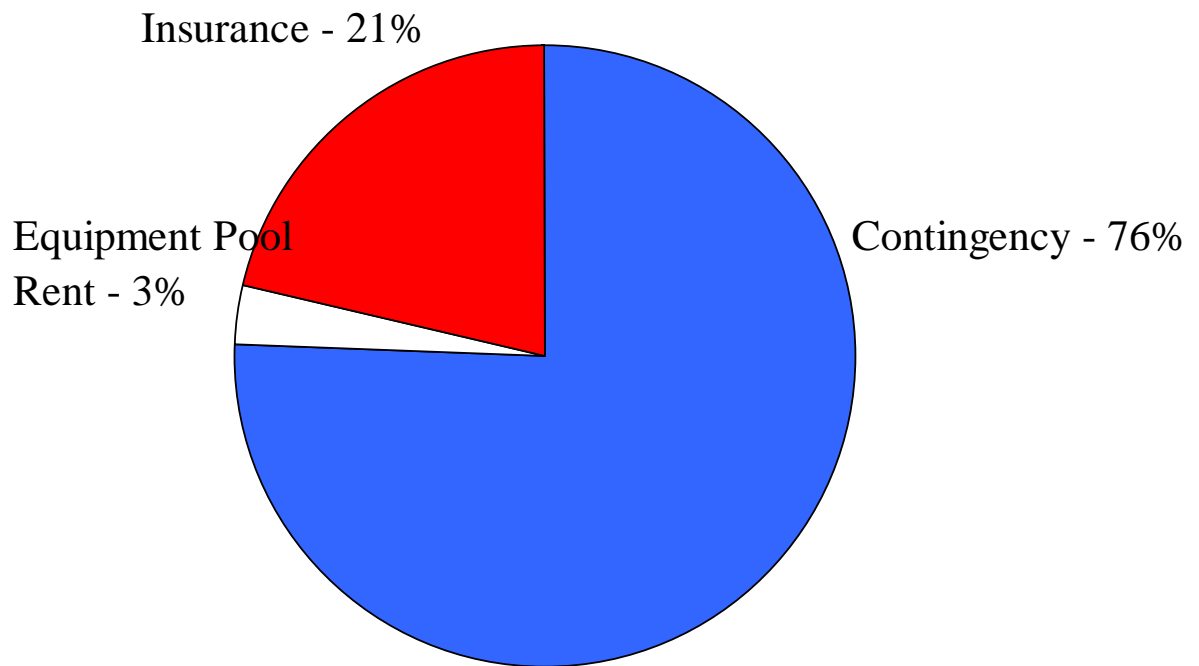
Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue					
Other Revenue					
Total Revenues					
Expenditures					
Personnel Services					
Supplies					
Other Services & Charges		\$6,018		\$5,933	\$5,953
Total Expenditures		\$6,018		\$5,933	\$5,953

2012 General Fund Other Expenditures \$623,474



Function Statement

This department records the estimated costs for insurance (mainly general liability) on departments in the General Fund not charged directly.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Expenditures					
Personnel Services	\$133,328	\$9,569	\$84,571	\$58,703	\$20,000
Other Services & Charges	\$139,546	\$140,058	\$141,258	\$117,686	\$113,020
Total Expenditures	\$272,874	\$149,627	\$225,829	\$176,389	\$133,020

Function Statement

The Contingency budget was established to allow flexibility in the County's budget by providing a source of funds for unanticipated expenditures and/or revenue shortfalls. In order to draw funds from Contingency, approval must be granted from both the Finance and Administration Committee and the Board of Commissioners.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Debt Service				\$100,000	\$470,454
Total Expenditures				\$100,000	\$470,454

Budget Highlights:

The County's financial policy, approved by the Board in 1995, that recommends annual contingency amounts of .5 to 2% of the General Fund's actual expenditures for the most recently completed audit. Based on historical expenditures, the 2012 budget represents 8% of expenditures.

Function Statement

The Equipment Pool budget in the General Fund was established to provide funds for equipment rental not budgeted, purchased from the Equipment Pool fund (6641) after the budget process, or for costs in excess of the planned amount.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Other Services & Charges					\$20,000
Total Expenditures					\$20,000

Budget Highlights:

Prior year actual totals as well as the current year estimate for this department are generally zero. As funds are needed, the budget is moved to the receiving department.

Function Statement

This budget records the transfers in that the General Fund receives. The majority of the transfer comes from the Revenue Sharing Reserve Fund.

Resources

Personnel

No personnel has been allocated to this department.

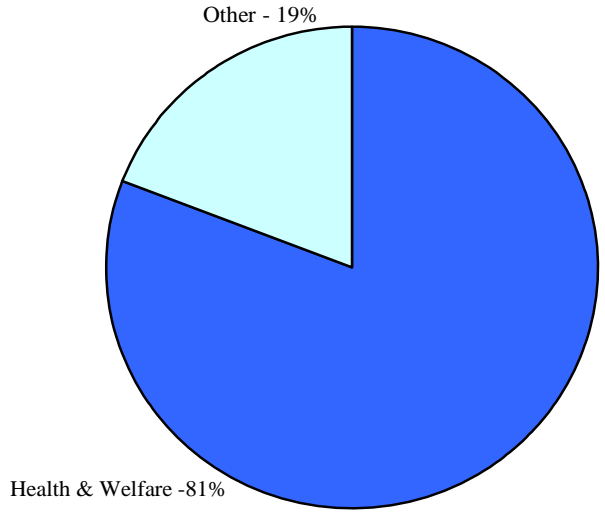
Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Other Financing Sources	\$4,497,516	\$5,299,447	\$4,904,581	\$454,412	\$1,125,000
Total Revenues	\$4,497,516	\$5,299,447	\$4,904,581	\$454,412	\$1,125,000

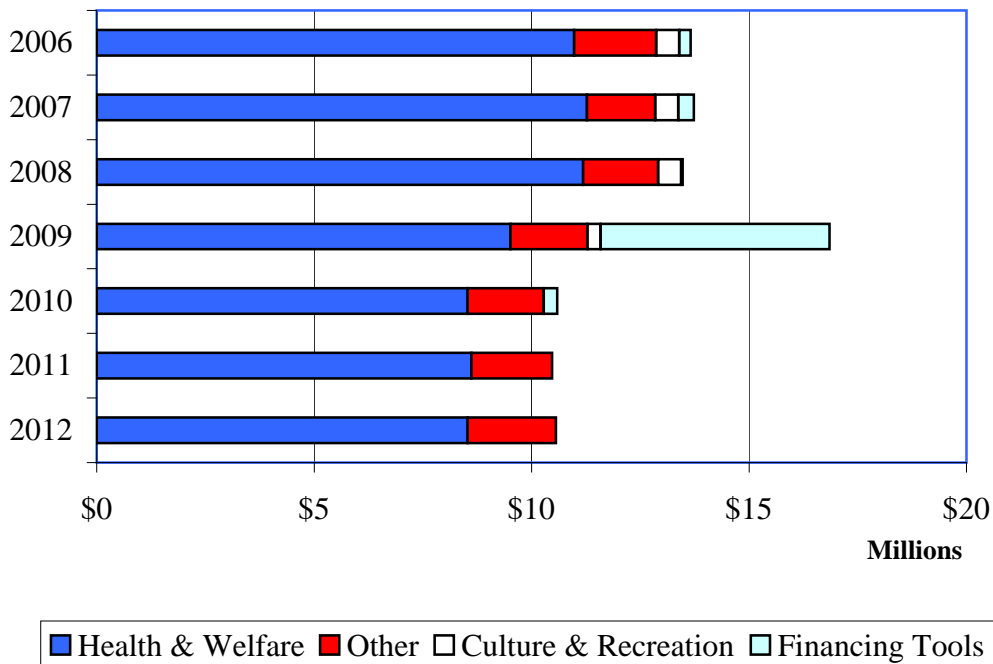
Budget Highlights:

The 2012 budget reflects transfers from the Delinquent Tax Revolving Fund (\$625,000) and the Ottawa County Insurance Authority (\$500,000).

This budget records the operating transfers out to other funds of the County. The amounts can vary significantly by year due to year end allocations to the County’s various financing tools. The pie chart below shows the expenditure type of the transfers included in the 2012 budget followed by historical comparisons.



Operating Transfers Out 2006 - 2012



The above graph illustrates that the majority of the Operating Transfers are for Health & Welfare expenditures. The 2009 amount for Financing Tools represents the \$5,585,000 transferred for the building projects.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Expenditures					
Parks and Recreation	\$530,000	\$297,790		\$46,500	
Friend of the Court	\$748,284	\$732,402	\$546,235	\$759,731	\$847,403
9/30 Judicial Grants	\$43,384	\$43,531	\$42,721	\$21,271	\$49,724
Health	\$6,093,244	\$4,680,772	\$3,499,252	\$3,636,262	\$3,992,341
Cigarette Tax	\$77,112	\$24,342	\$25,459	\$5,872	
Mental Health	\$583,631	\$563,108	\$722,178	\$563,108	\$563,108
Planning Commission	\$19,770	\$3,310			
Homestead Property Tax Stabilization	\$37,604		\$65,748		
Prosecuting Attny Grants	\$34,897	\$54,285	\$67,927	\$70,821	\$67,957
Sheriff Grant Programs	\$14,016	\$37,375	\$14,245		
O/T - Cops Universal	\$212,707	\$202,453	\$209,803	\$235,230	\$348,301
Sheriff Road Patrol	\$82,350	\$96,673	\$111,130	\$139,621	\$167,537
Law Library	\$27,060	\$20,573			
Grant Pass Thru	\$24,729	\$25,181	\$27,408	\$33,564	
Community Corrections	\$522,785	\$557,701	\$519,991	\$485,197	\$559,672
Community Action Agency	\$29,000	\$29,000	\$29,000	\$29,000	\$29,000
Family Independence Agency	\$253,508				
DHS - 9/30 Fund		\$135,160	\$74,837	\$73,750	\$73,690
Child Care	\$4,107,509	\$4,045,802	\$3,992,884	\$3,638,800	\$3,870,299
Child Care-FIA	\$3,854	\$409		\$1,000	\$1,000
Soldiers & Sailors Relief	\$34,275	\$36,426	\$45,725		
DB/DC Conversion				\$1,000,000	
OCBA - Grand Haven/West Olive		\$5,273,861	\$180,621		
Total Expenditures	\$13,479,719	\$16,860,154	\$10,175,164	\$10,739,727	\$10,570,032

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific revenue sources (other than expendable trusts or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

MAJOR SPECIAL REVENUE FUNDS:

Parks and Recreation Fund (2081) - This Fund was established for the development, maintenance and operation of the Ottawa County parks. Funding is provided from General Fund appropriations, State grants and user charges. A Millage of .33 mills was re-approved by the County electorate during 2006 for ten years and expires in 2016.

Health Fund (2210) - This Fund is used to account for monies received from Federal, State and local grants and County appropriations. These monies are utilized in providing a variety of health-related services to County residents.

Mental Health Fund (2220) - This Fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal, State and County appropriations, contributions and charges for services.

NONMAJOR FUNDS:

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, Medical Support Enforcement Grant, and the 3% Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

9/30 Judicial Grants (2170) - This Fund accounts for miscellaneous grant revenue received from the State and other agencies for judicial programs.

Solid Waste Clean-Up Fund (2271) - This Fund was established to account for monies received from settlement of a claim. The monies are to be used exclusively for the clean-up of the Southwest Ottawa Landfill.

Landfill Tipping Fees Fund (2272) - This Fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms landfill starting in 1991 in accordance with an agreement between Ottawa County, Sunset Waste System, Inc., and the Township of Polkton. The monies are to be used for implementation of the Solid Waste Management Plan.

Transportation System Fund (2320) - This Fund is used to account for a grant from the Michigan Department of Transportation to provide public transportation in concentrated areas for persons who are handicapped or who are sixty-five years of age or older.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Farmland Preservation (2340) – This fund is used to account for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the property which restricts future development.

Planning Commission Fund (2420) - This Fund was established by the County Board under MCLA 125. A planning commission was created to prepare and oversee a County Development Plan relative to the economic, social and physical development of the County. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Brownfield Redevelopment Authority (2430) – This fund was established by the County Board for the purpose of revitalizing certain environmentally distressed or functionally obsolete and/or blighted areas in the County.

Infrastructure Fund (2444) - This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

Public Improvement Fund (2450) - This Fund is used to account for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and building rentals.

Homestead Property Tax (2550) – This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County’s share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years will lapse to the county general fund (MCL 211.7cc, as amended).

Register of Deeds Technology Fund (2560) – This Fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Stabilization Fund (2570) - This Fund was established to assure the continued solid financial condition of the County in case of an emergency.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for crime victim’s rights. The County also contributes to these services.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Sheriff 9/30 Grant Programs Fund (2609) - This Fund accounts for miscellaneous grant revenue received by the Sheriff's department from the State for special purpose programs.

Sheriff Contracts (2610) - This Fund account for various contracts the County has with municipalities who contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing.

Sheriff Road Patrol Fund (2661) - This Fund accounts for monies granted to the County by the State for the purpose of providing additional police supervision of traffic safety and additional patrol of the roads and parks as described in Public Act 416 of 1978.

Law Library Fund (2690) - This Fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the County for the purpose of maintaining the County's law library. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748 and 2749) - These Funds are used to account for Federal funds that are received by the County under the Workforce Investment Act. These Funds are targeted for training and employment programs for the under employed and economically disadvantaged citizens.

Grant Programs - Pass Thru Fund (2750) - This Fund is used to account for monies received from State and Federal grants which are passed on to outside agencies through contractual agreements to carry out the grants intended purpose.

Emergency Feeding Fund (2800) - This Fund is used to account for monies received from the State for the purpose of distributing surplus food to the impoverished residents of the County.

Federal Emergency Management Agency Fund (2810) - This Fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

Community Corrections Fund (2850) - This Fund is used to account for State monies and fees received to enhance the delivery of adult probation services in the County.

COUNTY OF OTTAWA

SPECIAL REVENUE FUNDS (CONTINUED)

Revenue Sharing Reserve Fund (2855) - This Fund is used to account for additional tax revenue received as a result of the acceleration of the millage levy from December to July. An operating transfer of the amount the County would have received in State Revenue Sharing had it not been discontinued is transferred to the General Fund every year until the fund is depleted. The fund will be depleted by 12/31/11.

Community Action Agency Fund (2870) - This Fund is used to account for monies received from the State to be applied to various community programs for the impoverished residents of the County.

Weatherization Fund (2890) - This Fund is used to account for monies received through a State grant which aids in weatherizing homes of the disadvantaged, the elderly and people in the poverty zone.

Department of Human Services Fund (2901) - This Fund is used primarily to account for monies from State and local funding sources and to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

Child Care Funds (2920 and 2921) - These Funds are used to account for foster child care in the County. This encompasses the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis. The primary funding comes from the State and a County appropriation which is used to aid children who require placement outside of their home.

Soldiers' and Sailors' Relief Fund (2930) - This Fund is used to account for monies earmarked for indigent veterans and is mandated by State Law. The fund has been moved to the General Fund in connection with the implementation of GASB statement number 54.

Veterans Trust Fund (2941) - This fund was established under Section 35.607 of the Compiled laws of 1970. It is used to account for monies received by the State and distributed to needy veterans.

DB/DC Conversion Fund (2970) - The fund was established by the County Board to set aside funds needed for start up costs associated with moving new hires to a defined contribution retirement system.

Compensated Absences Fund (2980) - This Fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

**COUNTY OF OTTAWA
2012 BUDGET SUMMARY
SPECIAL REVENUE FUNDS**

FUND NUMBER	FUND NAME	2011 PROJECTED FUND BALANCE	2012 REVENUE/ OPERATING TRANSFERS	2012 EXPENDITURES/ OPERATING TRANSFERS	2012 PROJECTED FUND BALANCE
2081	Parks and Recreation	\$4,001,167	\$3,740,966	\$3,477,831	\$4,264,302
2160	Friend of the Court		3,233,139	3,233,139	
2170	9/30 Judicial Grants	8,929	219,663	219,663	8,929
2210	Health	952,574	8,970,159	8,970,159	952,574
2220	Mental Health	27,051	36,296,356	36,296,356	27,051
2271	Solid Waste Clean-Up	2,495,370	13,699	292,100	2,216,969
2272	Landfill Tipping Fees	941,905	376,500	345,409	972,996
2320	Transportation System		157,569	157,569	
2340	Farmland Preservation	1,200			1,200
2420	Planning Commission				
2430	Brownfield Redevelopment Authority		1,500	1,500	
2444	Infrastructure	1,988,134	26,379	125,000	1,889,513
2450	Public Improvement	3,289,037	400,075	210,875	3,478,237
2550	Homestead Property Tax	32,278	6,777	12,967	26,088
2560	Register of Deeds Technology	430,717	261,757	203,352	489,122
2570	Stabilization	8,269,673			8,269,673
2601	Prosecuting Attorney Grants		208,945	208,945	
2609	Sheriff Grant Programs		54,000	54,000	
2610	Sheriff Contracts	1,241	6,221,799	6,221,799	1,241
2661	Sheriff Road Patrol		339,167	339,167	
2740	Workforce Investment Act (WIA)- Administration	948	425,114	425,114	948
2741	WIA - Youth		1,203,599	1,203,599	
2742	WIA - Adult	511	1,185,636	1,185,636	511
2743	WIA - 6/30 Grant Programs	46,104	1,675,362	1,714,374	7,092
2744	WIA - 12/31 Grant Programs	51,060	129,100	129,100	51,060
2748	WIA - 9/30 Grant Programs	21,371	1,270,000	1,270,000	21,371
2749	WIA - 3/31 Grant Programs		8,834	8,834	
2750	Grant Programs - Pass Thru		30,000	30,000	
2800	Emergency Feeding	18,885	65,000	65,000	18,885
2850	Community Corrections Program	106,694	1,000,339	1,000,339	106,694
2870	Community Action Agency	118,715	453,364	453,364	118,715
2890	Weatherization	4,250	1,518,170	1,518,170	4,250
2901	Department of Human Services	19,773	248,690	248,690	19,773
2920	Child Care - Circuit Court	1,172,093	8,259,354	8,259,354	1,172,093
2921	Child Care-Social Services		1,500	1,500	
2941	Veterans Trust		24,704	24,704	
2970	DB/DC Conversion	4,635,459	22,712		4,658,171
2980	Compensated Absences	3,390,969	94,970	55,000	3,430,939
TOTAL SPECIAL REVENUE FUNDS		\$32,026,108	\$78,144,898	\$77,962,609	\$32,208,397

Function Statement

The Parks and Recreation Commission oversee acquisition, development, operation and maintenance of the County Parks and Open Space system totaling over 6,000 acres. The Commission also oversees management of the Musketawa Trail under an agreement with the Michigan Department of Natural Resources. The Commission is continually evaluating long-term park and open space needs and seeking to add lands and facilities to keep pace with population growth and the needs of the public.

Additional services provided by the Parks and Recreation Commission include the sponsorship of outdoor education programs throughout the park system and offering facility reservations at picnic buildings, shelters and other facilities designed for group outings.

Mission Statement

The Ottawa County Parks and Recreation Commission enhances quality of life for residents and visitors, by preserving parks and open spaces and providing natural resource-based recreation and education opportunities.

TARGET POPULATION	<ul style="list-style-type: none"> Ottawa County Residents and Visitors 				
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Provide natural resource-based recreational opportunities (e.g. hiking, biking, skiing, swimming)</p> <p>Objectives:</p> <ol style="list-style-type: none"> Acquire land in areas not adequately served by county parks as identified in Long-Range Parks Plan Enhance park lands to create recreational opportunities Ensure individuals with disabilities can access county park lands and facilities (ADA compliant) 				
	<p>Goal 2: Protect and restore significant natural resource features (e.g. wetlands, dunes, river corridors)</p> <p>Objectives:</p> <ol style="list-style-type: none"> Acquire key parcels, open space, and interconnected lands Restore significant natural resource features to their natural state Control invasive species on park lands 				
	<p>Goal 3: Promote the natural and cultural history of Ottawa County</p> <p>Objectives:</p> <ol style="list-style-type: none"> Provide natural resource-based education programs Provide interpretive facilities at selected county park lands and open spaces Increase awareness of available park lands, open space, facilities, and programs 				
	<p>Goal 4: Maintain diversified sources of funding and partnerships that provide for maintenance and expansion of the park system</p> <p>Objectives:</p> <ol style="list-style-type: none"> Secure grant funding Maximize donations and partnership contributions Sustain dedicated millage Generate revenue from park entrance fees and reservations 				
	<p>Goal 5: Provide cost-effective services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> Maintain high-efficiency departmental outputs (i.e. workload and efficiency measures) Achieve verifiable outcome-based results (i.e. outcome measures) Produce results that equal or exceed peers (i.e. benchmark measures) 				
	<p>Goal 6: Provide excellent overall customer service/satisfaction</p> <p>Objectives:</p> <ol style="list-style-type: none"> Provide interaction with customers that is courteous, respectful, and friendly Provide timely responses to requests for service 				
SERVICES/ PROGRAMS	<p>Goal 1: Park Land Development Program</p> <p>Goal 2: Land Preservation and Management Program</p> <p>Goal 3: Natural Resource-Based Education Program</p> <p>Goal 4: Parks Financial Planning Program</p> <p>Goal 5: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p> <p>Goal 6: Customer Service Program</p>				
WORKLOAD	<p align="center">ANNUAL MEASURES</p>				
	<p align="center">TARGET</p>				
	<p align="center">2009 Actual</p>				
	<p align="center">2010 Actual</p>				
	<p align="center">2011 Estimated</p>				
	<p align="center">2012 Projected</p>				
# of acres of active park land maintained	-	N/A	3,448	4,160	4,973
# of miles of trails maintained	-	N/A	68	74	85
# of acres of park land acquired	-	149	303	170	150
Square footage of facilities maintained	-	57,520	67,620	69,620	70,620
# of acres of habitat restoration	-	25	30	32	20
# of park improvement projects completed	-	N/A	10	11	10

Fund: (2081) Parks and Recreation

	ANNUAL MEASURES	TARGET	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of county parks with interpretive facilities	-	N/A	10	11	12
WORKLOAD	# of education programs conducted	-	78	161	170	175
	# of persons participating in natural resource-based education programs	-	1,727	3,124	3,280	3,375
	# of paid reservation orders (e.g. shelters, picnic areas, lodges)	-	981	1036	1100	1110
	# of people utilizing park facilities through reservation orders	-	64,703	70,656	74,000	74,500
	# of grants applied for or applications in-process	-	N/A	3	2	3
	# of public outreach events to promote parks	-	N/A	N/A	8	10
	Dollar value of grants awarded	-	1,450,000	1,023,300	500,000	500,000
	# of acres of land acquired through donations	-	0	0	16	20
	# of service hours provided by volunteers	-	3,800	3,900	4,300	6,000
	Total operating cost of parks per capita	-	\$8.41	\$9.19	\$9.79	\$9.88
	Total operating cost of nature center per visitor	-	N/A	\$15.17	\$16.62	\$16.30
	Total maintenance cost per acre of active park land	-	N/A	\$594	\$521	\$438
	Total department operating cost per FTE (full-time and seasonal)	-	\$70,177	\$73,917	\$68,497	\$66,738
	# of acres of active park land per department FTE*	-	N/A	105.15	110.43	127.35
	# of park maintenance FTE* per 100 acres of park land	-	.43	.43	.49	.52
	# of entire department FTE* per 1,000 population	-	.12	.12	.14	.15
	% of operating cost funded by millage	-	70%	76%	85%	89%
		Amount of revenue generated from user fees and leases	-	\$381,666	\$462,702	\$389,000
OUTCOMES & BENCHMARKS	# of acres of county park land per 1,000 population	≥ 20	21.82	22.95	23.59	24.16
	% of park lands developed for accessible recreation	70%	N/A	63%	67%	75%
	% of parks and facilities in compliance with ADA	100%	N/A	81%	84%	87%
CUSTOMER SERVICE	# of formal compliments received regarding park services and staff interaction	-	N/A	10	12	14
	# of formal complaints regarding staff interaction	0	N/A	2	2	1
	# of formal complaints regarding customer service response time	0	N/A	1	0	0

* FTE is calculated based on the total number of hours spent by staff (part-time and full-time) to maintain parks, including any time spent by administration and support staff. One (1) FTE is equal to 2,080 staff hours per year.

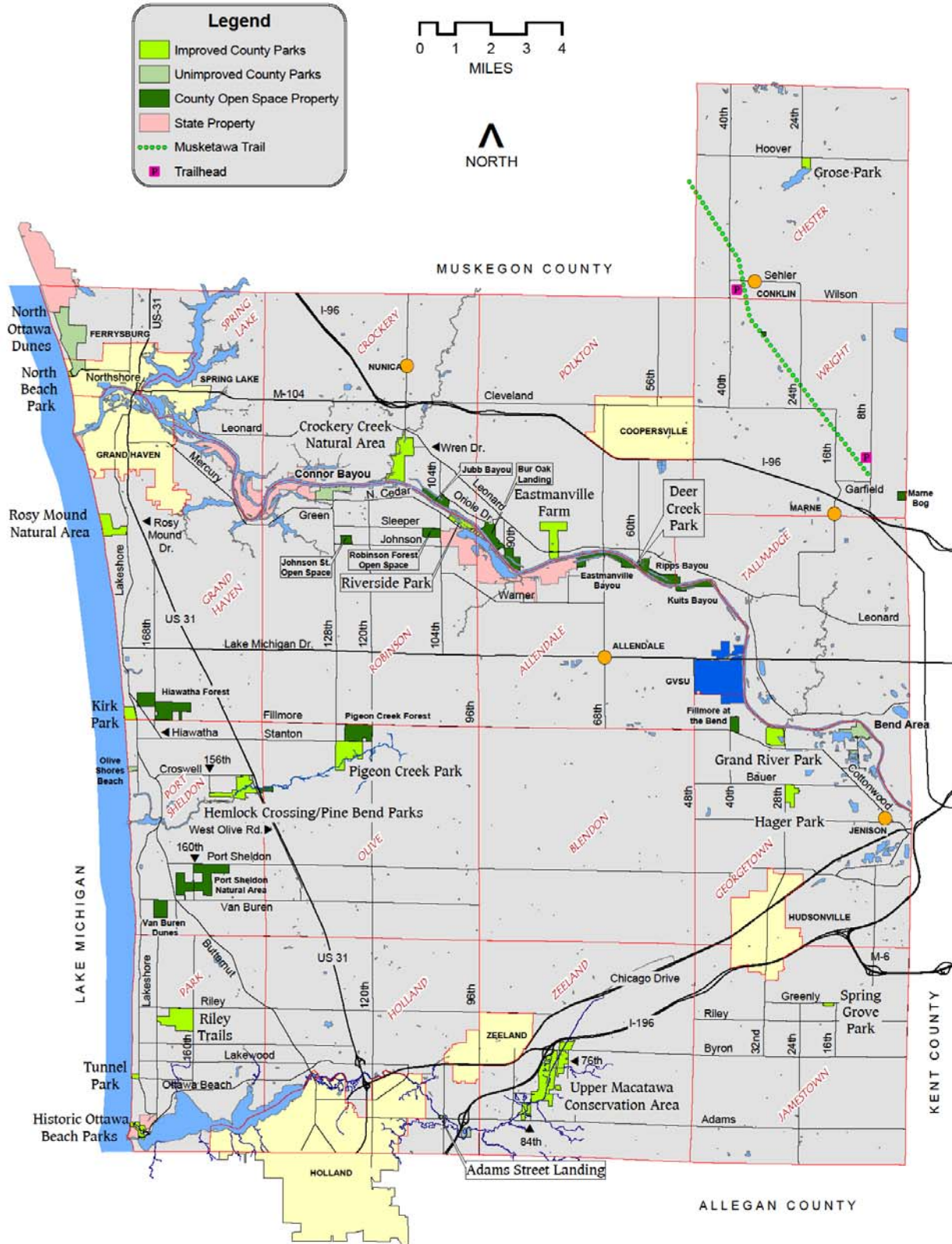
County-wide Strategic Plan Directive:

Goal 3, Objective 3: Continue initiatives to preserve the physical environment

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

OTTAWA COUNTY PARK PROPERTIES



Fund: 2081 Parks and Recreation

Resources				
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Personnel	Position Name	2010	2011	2012	2012
		# of Positions	# of Positions	# of Positions	Budgeted Salary
	Director of Parks & Recreation	1.000	1.000	1.000	\$84,889
	Coordinator of Park Planning & Development	1.000	1.000	1.000	\$64,440
	Parks Planner	1.000	1.000	1.000	\$44,428
	Parks Manager	1.000	1.000	1.000	\$64,440
	Naturalist	1.000	1.000	1.000	\$46,332
	Coordinator of Park Maintenance & Operations	1.000	1.000	1.000	\$70,640
	Park Supervisor	5.000	5.000	4.000	\$214,500
	Administrative Clerk	1.000	1.000	1.000	\$44,624
	Natural Resources Management Supervisor	0.000	0.000	1.000	\$43,448
	Secretary	1.000	1.000	0.750	\$25,852
	Coordinator of Interpretive & Information Services	1.000	1.000	1.000	\$63,360
	Park Equipment Specialist	0.000	1.000	1.000	\$53,625
	Park Maintenance Worker	1.000	1.000	1.000	\$35,495
		15.000	16.000	15.750	\$856,074

Funding	2008	2009	2010	2011	2012	
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board	
Revenues						
	Taxes	\$3,039,393	\$3,141,232	\$3,171,884	\$3,030,563	\$2,974,049
	Intergovernmental Revenue	\$420,870	\$1,926,572	\$296,116	\$1,624,400	\$317,600
	Charges for Services	\$486,812	\$438,267	\$406,044	\$364,060	\$371,460
	Interest	\$357,836	\$59,503	\$75,984	\$43,644	\$19,357
	Rents	\$66,236	\$62,138	\$68,081	\$72,515	\$53,500
	Other Revenue	\$278,586	\$244,828	\$237,089	\$522,167	\$5,000
	Other Financing Sources	\$530,000	\$297,790		\$46,500	
	Total Revenues	\$5,179,733	\$6,170,330	\$4,255,198	\$5,703,849	\$3,740,966
Expenditures						
	Personnel Services	\$1,270,914	\$1,422,810	\$1,586,349	\$1,634,533	\$1,725,345
	Supplies	\$150,543	\$175,118	\$178,719	\$213,668	\$185,800
	Other Services & Charges	\$521,899	\$525,941	\$469,450	\$559,645	\$500,686
	Capital Outlay	\$3,346,002	\$6,610,526	\$1,599,731	\$4,683,446	\$1,066,000
	Debt Service	\$29,478				
	Total Expenditures	\$5,318,836	\$8,734,395	\$3,834,249	\$7,091,292	\$3,477,831

Budget Highlights:

Intergovernmental Revenue and Capital Outlay fluctuate with the land purchases and park improvement projects planned. The timing of project costs and grant dollars received are staggered between 2011 and 2012. The 2012 budget includes the following projects: Ottawa Beach Waterfront Walkway, Olive Shores, Pigeon Creek Park Ski Rental and Concessions, and General Greenway and Park Land Acquisition. Other Revenue in 2011 reflects a nearly \$500,000 donation from the Great Lakes Fishery Trust for the Holland Harbor Access Project.

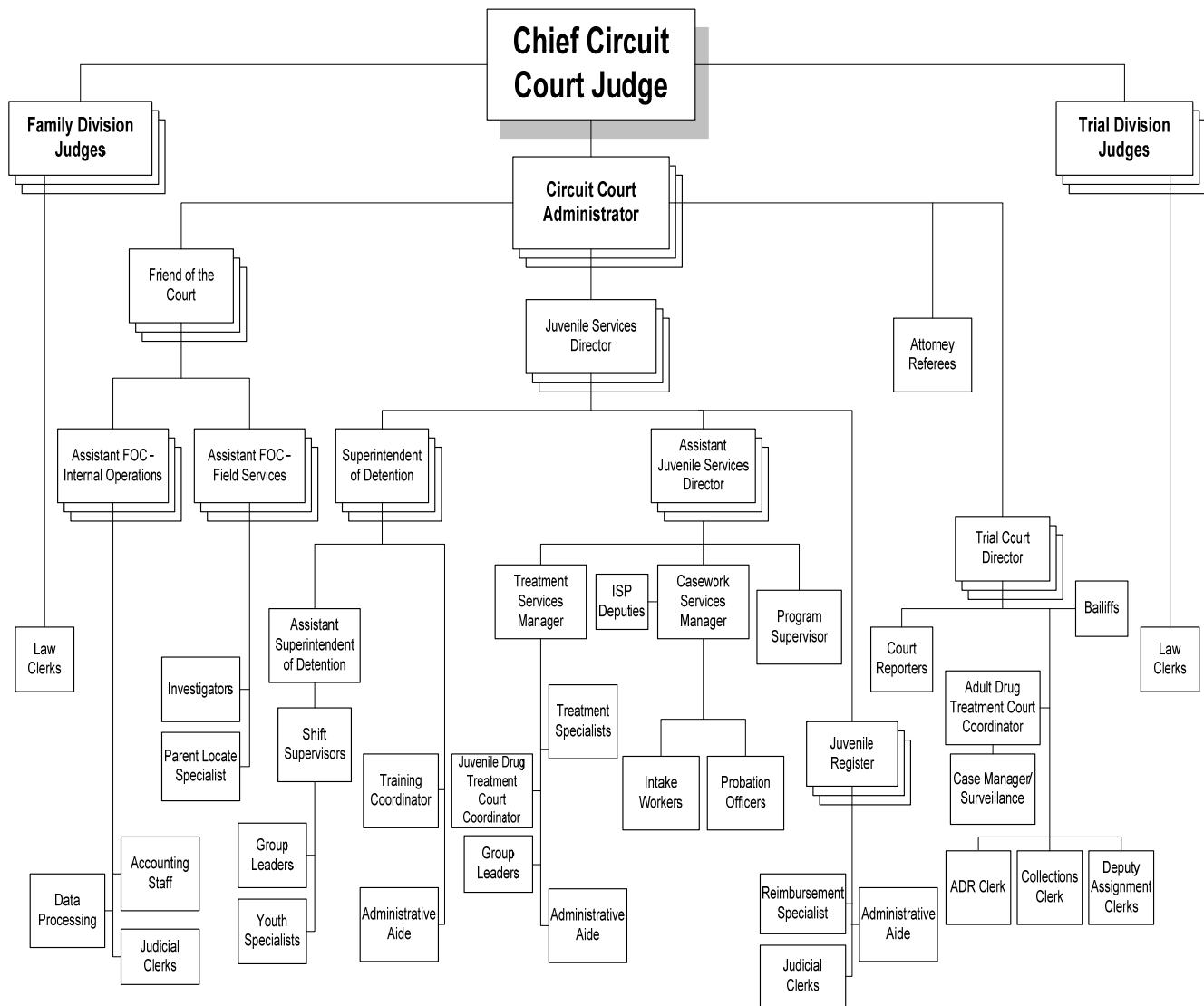
Function Statement

The Friend of the Court (FOC) has three broad statutory duties: 1) To investigate, report, and make recommendations to the 20th Judicial Circuit Court regarding child custody, parenting time, and child support issues; 2) To monitor and manage collection and disbursement of child support payments by the Michigan State Disbursement Unit (MiSDU); and 3) To enforce child custody, parenting time, and child support orders entered by the 20th Judicial Circuit Court.

Mission Statement

“To administer justice and restore wholeness in a manner that inspires public trust.”

20th Judicial Circuit Court Ottawa County



Fund: (2160) Friend of the Court

TARGET POPULATION	<ul style="list-style-type: none"> • Children • Custodial and Non-custodial Parents 										
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Ensure that support is provided for the care and maintenance of children</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Perform domestic relations hearings 2) Conduct parenting time and custody assessments 3) Process and enforce orders of support 4) Manage the collection and disbursement of child support payments 5) File civil warrants for non-payment of child support 6) Comply with all state and federal regulations regarding child support, parenting time and custody <p>Goal 2: To serve the public and Court stakeholders in a satisfactory and professional manner. (Access and Fairness – NCSC CourTools 1)</p> <p>Objective: Survey court users to obtain their feedback on the Court’s treatment of customers.</p>										
SERVICES/ PROGRAMS	<p>Goal 1: Child Support and Custody Services</p> <p>Goal 2: Ensure quality of customer service and identify areas for improvement through the administration of surveys</p>										
WORKLOAD	ANNUAL MEASURES					Target	2009	2010	2011 Estimated	2012 Projected	
	Goal 1: Child Support and Custody Services										
	# of new cases filed (Title IV-D child support enforcement)						-	1,022	990	1,000	1,000
	# of cases active (Title IV-D child support enforcement)						-	11,626	11,632	11,700	11,700
	# of parenting time and custody assessments completed						-	250	266	260	260
EFFICIENCY	# of bench warrants filed						-	1,969	1,803	1,800	1,800
	% of domestic relation hearings scheduled within 3 weeks of case filing						85%	65%	75%	75%	75%
	% of custody assessments completed within time guidelines						95%	95%	95%	95%	95%
OUTCOMES & BENCHMARKS	% of DHS-Office of Child Support audits that show compliance with Federal and State child support regulations						95%	100%	100%	100%	100%
	Paternity Establishment Rate						90%	97.3	96.5	97.0	97.0
	Support Order Establishment Rate						80%	82.4	82.6	82.7	82.8
	Collection Rate on Current Support (outstanding payments)						80%	72.6	73.3	73.4	73.4
	Collection Rate on Arrears						80%	75.1	75.0	75.1	75.2
CUSTOMER SERVICE	Collection Rate on Medical						80%	57.9	63.9	64.0	64.1
	Goal 2: Ensure quality of customer service and identify areas for improvement through the administration of surveys										
% of attorneys satisfied with court services						90%	N/A*	94%	N/A*	95%	
% of public customers indicating interaction with staff was courteous, respectful, and friendly						90%	N/A*	90%	N/A*	95%	

* Survey is conducted every other year

County-wide Strategic Plan Directive:
Goal 3, Objective 4: Continue initiatives to positively impact the community

Fund: 2160 Friend of the Court

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Friend of the Court	1.000	1.000	1.000	\$101,367
Assistant FOC - Operations	1.000	1.000	1.000	\$69,549
Accounting Manager	1.000	1.000	1.000	\$69,549
Investigators	11.000	11.000	11.000	\$561,477
Family Services Coord/Custody Investigator*	3.000	3.000	3.000	\$159,583
Data Processing Specialist	4.000	4.000	4.000	\$150,312
Senior Data Processing Specialist	1.000	1.000	1.000	\$47,975
Location Specialist	1.000	1.000	1.000	\$41,190
FOC Clerk II	3.000	3.000	3.000	\$114,571
Accounting Clerk	3.000	3.000	3.000	\$114,571
Referee	1.125	1.125	1.125	\$94,900
FOC Clerk I	4.000	4.000	4.000	\$122,566
Deputy/Road Patrol	1.000	1.000	1.000	\$59,437
Third Party Liability Specialist	1.000	1.000	1.000	\$51,834
	36.125	36.125	36.125	\$1,758,880

* The Custody Field Investigator and Family Services Coordinator positions were combined in FY 2010.

Funding

Budget Summary	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,978,016	\$2,026,554	\$2,023,467	\$2,012,112	\$1,982,676
Charges for Services	\$258,723	\$271,055	\$298,081	\$388,950	\$403,060
Interest					
Other Financing Sources	\$748,284	\$732,402	\$546,235	\$759,731	\$847,403
Total Revenues	\$2,985,023	\$3,030,011	\$2,867,783	\$3,160,793	\$3,233,139
Expenditures					
Personnel Services	\$2,383,443	\$2,446,798	\$2,511,970	\$2,577,248	\$2,531,154
Supplies	\$62,862	\$63,175	\$54,814	\$51,990	\$53,736
Other Services & Charges	\$516,241	\$528,045	\$490,984	\$531,555	\$648,249
Capital Outlay					
Total Expenditures	\$2,962,546	\$3,038,018	\$3,057,768	\$3,160,793	\$3,233,139

Fund: 2170 9/30 Judicial Grants

Function Statement

This Fund accounts for miscellaneous grant revenue received from the State and other agencies for judicial programs, primarily drug court programs.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Drug Court Coordinator	0.000	1.000	1.000	\$49,619
Caseworker	0.000	1.000	1.000	\$51,395
Probation Treatment Specialist	1.000	1.000	1.000	\$56,045
Administrative Aide	0.000	0.500	0.000	\$0
Case Manager/Surveillance	0.000	1.000	1.000	\$54,211
	1.000	4.500	4.000	\$211,270

Funding

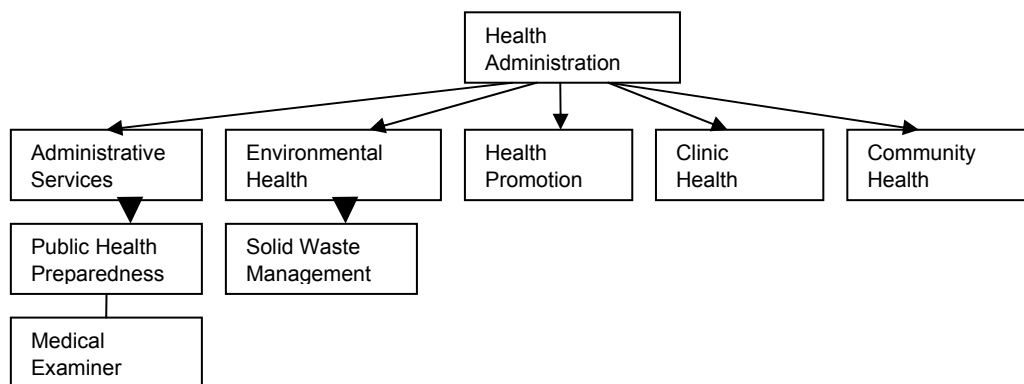
Budget Summary	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$366,546	\$285,069	\$211,989	\$371,500	\$144,939
Charges for Services				\$24,000	\$25,000
Interest					
Other Revenue	\$3,500	\$7,500	\$4,125		
Other Financing Sources	\$43,384	\$63,074	\$73,827	\$55,784	\$49,724
Total Revenues	\$413,430	\$355,643	\$289,941	\$451,284	\$219,663
Expenditures					
Personnel Services	\$298,965	\$316,012	\$243,344	\$313,644	\$187,158
Supplies	\$61,311	\$11,346	\$20,878	\$27,652	\$14,170
Other Services & Charges	\$52,300	\$24,125	\$23,303	\$108,490	\$18,335
Capital Outlay					
Total Expenditures	\$412,576	\$351,483	\$287,525	\$449,786	\$219,663

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Public Health (2210) Fund Summary

The Ottawa County Health Department provides environmental health services, client health services in both a clinic setting and the field, public health preparedness, and health education services. Services supervised by Health administration but not accounted for in fund 2210 include Landfill Tipping fees (solid waste planning - fund 2272) and Substance Abuse which is recorded in the General Fund (1010-6300).



Budget Summary - Fund 2210

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Licenses & Permits	\$392,769	\$404,832	\$459,368	\$528,741	\$555,676
Intergovernmental Revenue	\$4,055,164	\$3,572,160	\$4,392,369	\$4,761,928	\$3,587,891
Charges for Services	\$818,294	\$606,751	\$611,694	\$637,698	\$629,473
Interest & Rents					
Other Revenue	\$223,775	\$218,015	\$241,946	\$185,478	\$194,963
Other Financing Sources	\$6,201,488	\$4,743,828	\$3,537,651	\$3,661,721	\$4,002,156
Total Revenues	\$11,691,490	\$9,545,586	\$9,243,028	\$9,775,566	\$8,970,159
Expenditures					
Personnel Services	\$6,525,931	\$6,238,356	\$6,123,275	\$5,939,036	\$6,076,633
Supplies	\$1,846,843	\$1,174,859	\$1,271,844	\$1,247,364	\$1,110,321
Other Services & Charges	\$2,920,361	\$2,151,729	\$1,834,900	\$1,711,879	\$1,783,205
Capital Outlay	\$241,471	(\$8,087)	\$13,032	\$5,760	
Other Financing Uses	\$1,300,000			\$871,527	
Total Expenditures	\$12,834,606	\$9,556,857	\$9,243,051	\$9,775,566	\$8,970,159

Budget Highlights:

Reduction in Public Health Preparedness and Health Promotion Grants is causing a decline in Intergovernmental Revenue in 2012. In addition, 2011 revenue reflects medicaid cost settlement dollars due to resolution of submitted settlement reports from prior years. 2011 Other Financing Uses reflects the transfer of funds in connection with the retirement conversion.

Function Statement

The epidemiology division of the Ottawa County Health Department is responsible for defining the causes and distribution of diseases within Ottawa County. This division's activities are directed towards strengthening disease surveillance practices (that enhance disease identification, prevention and control), monitoring the community health status, and providing Ottawa County health data to health providers and the community. The Epidemiologist position was vacant and unfilled in 2009 and will continue to remain unfilled in 2012. Performance measures associated with the Epidemiologist is completed by a health educator/data analyst and other positions throughout the department.

Mission Statement

Analyze the causes and distribution of disease in order to control their course and protect the community.

TARGET POPULATION	<ul style="list-style-type: none"> • Ottawa County Residents • Medical Providers/Public Health Partners • Health Department Programs 																																																
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Monitor population health status to identify and mitigate health problems and to improve the delivery of public health services</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Collect, analyze and disseminate accurate and credible data regarding the health of residents and the environment (YAS¹, BRFSS², BMI³, morbidity and mortality, program statistics etc) 2) Maintain and enhance existing disease surveillance systems to identify, investigate & control public health threats 3) Advise health department staff and health system partners on emerging public health threats. 4) Provide data analysis and support to internal and external public health partners 5) Maintain and improve the accessibility of all current health data reports to stakeholders and the public 6) Provide program specific data collection and reporting to state, federal partners <p>Goal 2: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 3: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs 																																																
SERVICES/ PROGRAMS	<p>Goal 1: Health Data Collection, Monitor, Analysis, and Reporting Services</p> <p>Goal 2: Professional Customer Service</p> <p>Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>																																																
WORKLOAD	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #0070c0; color: white;"> <th style="text-align: center;">ANNUAL MEASURES</th> <th style="text-align: center;">Target</th> <th style="text-align: center;">2009</th> <th style="text-align: center;">2010</th> <th style="text-align: center;">2011 Estimated</th> <th style="text-align: center;">2012 Projected</th> </tr> </thead> <tbody> <tr> <td>% completion of the Ottawa County Health Assessment Profile (<i>Every 3 years</i>)</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">70%</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>% completion of the Ottawa County BRFSS (<i>Every 3 years</i>)</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">90%</td> <td style="text-align: center;">100%</td> </tr> <tr> <td># of health data elements collected, analyzed, and displayed</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">TBD</td> <td style="text-align: center;">TBD</td> </tr> <tr> <td># of health data requests completed</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">30</td> <td style="text-align: center;">30</td> </tr> <tr> <td># of alerts, warnings, advisories or closures issued due to identified health threat</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">10</td> <td style="text-align: center;">10</td> </tr> <tr> <td># of data reports requiring data analysis</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">7</td> <td style="text-align: center;">7</td> </tr> <tr> <td># of committees/councils provided consultation and data support</td> <td style="text-align: center;">-</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">5</td> <td style="text-align: center;">5</td> </tr> </tbody> </table>	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected	% completion of the Ottawa County Health Assessment Profile (<i>Every 3 years</i>)	-	N/A	N/A	70%	100%	% completion of the Ottawa County BRFSS (<i>Every 3 years</i>)	-	N/A	N/A	90%	100%	# of health data elements collected, analyzed, and displayed	-	N/A	N/A	TBD	TBD	# of health data requests completed	-	N/A	N/A	30	30	# of alerts, warnings, advisories or closures issued due to identified health threat	-	N/A	N/A	10	10	# of data reports requiring data analysis	-	N/A	N/A	7	7	# of committees/councils provided consultation and data support	-	N/A	N/A	5	5
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% of customers satisfied with service response time	100%	N/A	N/A	N/A	100%																																												

1 YAS: Youth Assessment Survey

2 BRFSS: Behavioral Risk Factor Surveillance System

3 BMI: Body Mass Index

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources				
Personnel	2010	2011	2012	2012
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Account Clerk	1.000	1.000	1.000	\$37,509
Accountant I	1.000	1.000	1.000	\$48,609
Administrative Secretary	1.000	1.000	1.000	\$48,609
Assistant Health Administrator	1.000	1.000	1.000	\$84,355
Communication Specialist	0.800	1.000	1.000	\$58,686
Epidemiologist *	0.000	0.000	0.000	\$0
Health Administrative Clerk	0.000	0.800	0.800	\$30,007
Health Officer/ Administrator	1.000	1.000	1.000	\$109,073
Health Promotion Clerk	1.000	0.100	0.100	\$3,751
Health Educator	0.000	0.000	1.000	\$52,033
Medical Director	1.000	1.000	1.000	\$146,382
PC Support Specialist	1.000	1.000	0.000	\$0
Programmer/ Analyst	1.000	1.000	1.000	\$67,111
Senior Accountant	1.000	1.000	1.000	\$64,035
	10.800	10.900	10.900	\$750,160

*Position is not funded, but may be reinstated if future resources allow.

Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year	Adopted
				Estimated	by Board
Revenues					
Intergovernmental Revenue	\$1,123,626	\$1,081,147	\$1,108,810	\$1,081,147	\$1,034,174
Charges for Services	\$126	\$12	\$260		
Other Revenue	\$7,175	\$330	\$1,562	\$3,041	\$15,000
Other Financing Sources	\$6,167,662	\$4,733,787	\$3,537,651	\$3,661,721	\$4,002,156
Total Revenues	\$7,298,589	\$5,815,276	\$4,648,283	\$4,745,909	\$5,051,330
Expenditures					
Personnel Services	\$953,691	\$970,267	\$1,012,169	\$1,099,336	\$1,045,795
Supplies	\$17,905	\$13,135	\$12,576	\$18,657	\$13,564
Other Services & Charges	\$944,717	\$934,263	\$830,487	\$786,293	\$898,416
Capital Outlay	\$241,471	(\$8,087)			
Other Financing Uses	\$1,300,000			\$871,527	
Total Expenditures	\$3,457,784	\$1,909,578	\$1,855,232	\$2,775,813	\$1,957,775

Budget Highlights:

Other Financing Sources revenue, the operating transfer from the General Fund, is higher to reflect the decrease in state revenue for the entire fund. 2011 Financing Uses reflects a transfer to fund the retirement conversion.

Function Statement

The Public Health Preparedness Program (PHP) focuses on strengthening the public health infrastructure to increase the ability to identify, respond to, and prevent acute threats to public health by collaborating and coordinating response strategies with local, regional, and state partners. PHP ensures the availability and accessibility to health care for Ottawa County residents, and the integration of public health and public and private medical capabilities with first responder systems during a public health emergency.

Mission Statement

Prepare for the health and safety of Ottawa County citizens during public health emergencies.

TARGET POPULATION	<ul style="list-style-type: none"> • Ottawa County Residents • Health Service Providers • Disaster Volunteers 																																																																								
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Demonstrate ability to perform effective public health response during a public health emergency</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Develop plans to respond to public health emergencies (i.e. Strategic National Stockpile (SNS) Plan, Crisis Emergency Risk Communication (CERC) Plan, Continuity of Operations Plan (COOP)) 2) Assist community partners in creating local health preparedness plans 3) Conduct emergency response training exercises with local communities 4) Provide personal preparedness training to residents 5) Maintain adequately trained health department staff and Medical Reserve Corps 6) Educate the public on how to respond in the event of an actual public health emergency <p>Goal 2: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 3: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs 																																																																								
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	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
OUTCOMES & BENCHMARKS	# of critical deficiencies identified during actual public health emergency	0	0	0	0	0
	% of improvements implemented (as indicated in after action report)	100%	N/A	N/A	100%	100%
CUSTOMER SERVICE	% of customers satisfied with department services	100%	N/A	N/A	95%	100%
	% of customers indicating that interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	100%	100%
	% of customers satisfied with service response time	100%	N/A	N/A	100%	100%

- 1) MDCH – OPHP: Michigan Department of Community Health – Office of Public Health Preparedness
- 2) Department FTE is calculated based on the total number of part-time and full-time staff. One (1) FTE is equal to 2.080 staff hours per year

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources					
Personnel	2010	2011	2012	2012	
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary	
PH Preparedness Coordinator	1.000	1.000	1.000	\$58,412	
Community Health Nurse	0.200	0.200	0.000	\$0	
Health Educator	0.000	0.200	0.000	\$0	
	1.200	1.400	1.000	\$58,412	
Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$287,566	\$195,313	\$614,061	\$240,617	\$147,795
Other Revenue	\$3,025	\$2,354	\$20,498		\$11,790
Total Revenues	\$290,591	\$197,667	\$634,559	\$240,617	\$159,585
Expenditures					
Personnel Services	\$132,318	\$101,103	\$298,529	\$119,956	\$90,128
Supplies	\$25,707	\$18,904	\$66,462	\$32,344	\$16,184
Other Services & Charges	\$55,924	\$30,396	\$147,415	\$59,431	\$26,713
Capital Outlay			\$7,932		
Total Expenditures	\$213,949	\$150,403	\$520,338	\$211,731	\$133,025

Budget Highlights:

The reduction in Revenues and Expenditures is due to the Public Health Emergency Response grants not received in 2012 and less received in Public Health Preparedness funding.

Function Statement

Programs and services of the Environmental Health Division (EH) are aimed at protecting resident and visitor health through control and prevention of environmental conditions that may endanger human health and safety. We are the defense system and response team. Our business as environmental health professionals is to identify, respond and prevent, or eliminate factors that create risk to human health by taking appropriate action based on professional judgment and accepted standards/methods.

Environmental Health Specialists routinely inspect restaurants, school kitchens, vending locations, and temporary food service establishments for proper food storage, preparation, and handling to protect the public from food-borne illnesses. Public and private water supplies are regulated, evaluated, and sampled to eliminate the risks of water-borne disease and toxic exposure. Through soil evaluations, issuance of permits and inspections of new on-site sewage disposal systems, the EH Specialists protect against illness and health hazards. The safety and sanitation of public swimming pools, spas, and bathing beaches are maintained through inspections and testing of water quality. Potential homebuyers are provided with results of water quality and condition of sewage disposal systems through a unique real estate evaluation program. EH Specialists also inspect and evaluate mobile home parks, campgrounds, child care centers, adult and child foster homes, marinas, schools, new sub-divisions, and general nuisance complaints as well as provide educational and consultative services for the public.

Mission Statement

Environmental Health Services protect public health by assuring risks from exposure to environmental hazards are minimized through prevention, identification, and response. Hazards such as unsafe food, contaminated drinking water, polluted surface water, and hazardous materials seriously threaten the health of Ottawa County residents and visitors. It is the mission of the Environmental Health Services team to address those threats by providing State and locally mandated programs in an efficient and effective manner.

TARGET POPULATION	<ul style="list-style-type: none"> • Ottawa County Residents and Homeowners • Food Service Establishments and Patrons
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Protect the public from unsafe drinking water from groundwater supply systems (wells)</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Perform inspections of wells 2) Issue permits for new wells or repairs/replacements to existing wells 3) Educate new homeowners about unsafe drinking water systems
	<p>Goal 2: Protect surface water and groundwater from onsite wastewater disposal systems</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Perform inspections of sewage disposal systems 2) Issue permits for new sewage systems or repairs/replacements to existing systems 3) Educate new homeowners about faulty septic systems
	<p>Goal 3: Prevent exposure to unsafe surface and/or swimming waters</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Collect water samples at public beaches 2) Perform inspections of public swimming pools 3) Issue "no body contact advisories or correction orders as necessary"
	<p>Goal 4: Reduce the risk of food borne illnesses from food service establishments</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Perform inspections of food service establishments 2) Conduct investigations of food borne illnesses and complaints 3) Develop and enforce risk control plans for food service establishments with persistent or emerging problems 4) Improve the level of food safety knowledge among the food service community
	<p>Goal 5: Prevent persons from contracting rabies after being bitten by a rabid animal</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Perform rabies testing on animals that have bitten people 2) Provide treatment to persons bitten by a rabid animal
	<p>Goal 6: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service
	<p>Goal 7: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs

SERVICES/ PROGRAMS	Goal 1: Clean Drinking Water Program; Campground Inspection Services Goal 2: Safe Sewage Disposal Program; Campground Inspection Services Goal 3: Beach Testing Program; Public Swimming Pool Inspection Services Goal 4: Food Service Inspection and Educational Program Goal 5: Animal Rabies Testing Services Goal 6: Professional Customer Service Goal 7: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)					
	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
WORKLOAD	# of groundwater supply systems (wells) inspected prior to real estate transfers	-	358	624	605	605
	# of new and replacement well permits issued	-	177	283	311	326
	# of vacant property evaluations completed for future development	-	40	46	37	35
	# of wastewater disposal systems inspected prior to real estate transfers	-	578	970	940	920
	# of sewage disposal system permits issued for new construction	-	79	121	133	140
	# of sewage disposal system permits issued for repair/replacement at existing homes	-	208	271	304	320
	# of septage hauling vehicles inspected	-	25	25	25	25
	# of public beach sampling events conducted	-	340	340	800	800
	# of public swimming pools licensed and inspected	-	130	130	131	132
	# of campgrounds licensed and inspected	-	24	24	20	20
	# of fixed food establishment inspections	-	1,022	1,065	1,070	1,070
	# of vending machine and STFU inspections	-	98	121	120	120
	# of temporary food establishment inspections	-	242	241	240	240
	# of re-inspections conducted	-	469	492	500	500
	# of foodborne illnesses and/or complaints investigated	-	100	77	70	70
	# of food service employees trained, including school concessions	-	192	155	160	160
	# web-based food service training modules available	-	0	2	4	5
	# of rabies tests conducted on animals	-	59	59	30	25
# of persons treated to prevent rabies	-	N/A	N/A	25	25	
EFFICIENCY	On site customers contacted within 2 days of requested service	100%	N/A	N/A	100%	100%
	Final inspection/permit mailed within 3 days of completion of service	100%	N/A	N/A	100%	100%
	% of non-compliant well systems corrected within 60 days	100%	N/A	N/A	90%	100%
	% of non-compliant septic systems corrected within 60 days	100%	N/A	N/A	90%	100%
	% of food borne illness investigations initiated within 3 business hours of notification	100%	92%	90%	100%	100%
	% of complaints related to food safety responded to within 1 day	100%	N/A	N/A	100%	100%
	Total # of department Environmental Health FTEs per capita	-	1:16,685	1:16,803	1:16,803	1:16,803
	Cost per capita of Food Program (General Fund)	-	\$0.27	\$0.26	\$0.37	\$0.40
OUTCOMES & BENCHMARKS	# of persons that become ill from unsafe well water	0	0	1	0	0
	# of reported injuries or fatalities at licensed pools or campgrounds resulting from non-compliant Environmental Health factors	0	0	1	0	0
	# of confirmed food-borne illness outbreaks originating from licensed establishments	0	1	2	1	1
	% of persons bitten by an animal confirmed to have rabies that contract the disease	0%	0	0	0	0
CUSTOMER SERVICE	% of customers satisfied with departmental services	100%	N/A	N/A	N/A	100%
	% of customers indicating that interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	N/A	100%
	% of customers satisfied with service response time	100%	N/A	N/A	N/A	100%

County-wide Strategic Plan Directive:

Goal 3, Objective 3: Continue initiatives to preserve the physical environment

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Environmental Health Clerk	2.600	2.400	2.400	\$80,191
Environmental Health Specialist*	8.800	8.800	9.000	\$457,421
Environmental Health Manager	0.780	0.780	0.900	\$61,910
Environmental Health Specialist/Beach Qual	0.000	0.000	0.800	\$36,452
Team Supervisor	2.000	2.000	2.000	\$121,967
Records Processing Clerk II	0.000	0.200	0.200	\$6,683
	14.180	14.180	15.300	\$764,624

*One position is partially funded, but may be fully reinstated if future resources allow.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Licenses and Permits	\$392,769	\$404,832	\$459,368	\$528,741	\$555,676
Intergovernmental Revenue	\$92,296	\$100,329	\$77,591	\$80,650	\$155,694
Charges for Services	\$139,388	\$144,950	\$171,037	\$180,920	\$181,110
Other Revenue	\$35,277	\$29,511	\$32,509	\$37,950	\$48,170
Total Revenues	\$659,730	\$679,622	\$740,505	\$828,261	\$940,650

Expenditures

Personnel Services	\$1,057,104	\$945,640	\$979,114	\$992,848	\$1,096,622
Supplies	\$24,316	\$37,631	\$30,520	\$65,824	\$32,539
Other Services & Charges	\$185,097	\$146,033	\$133,325	\$139,738	\$162,017
Capital Outlay				\$5,760	
Total Expenditures	\$1,266,517	\$1,129,304	\$1,142,959	\$1,204,170	\$1,291,178

Budget Highlights:

The new environmental beach grant increased Intergovernmental Revenue and Personnel Services. In addition, staff vacancies were reflected in 2011.

Function Statement

Clinic services are provided in clinics, homes, schools, and community facilities. Programs provided include the following:

- Family Planning Program (medical exams, pregnancy testing/counseling, prescription birth control, and education)
- Sexually Transmitted Disease (STD) Clinics (confidential testing, treatment and education on STDs and anonymous counseling and testing for HIV/AIDS)
- Communicable Disease including Tuberculosis (investigation and follow-up)
- Immunization Services (vaccine administration, monitoring, and distribution, and Travel Clinic)

Mission Statement

Provide family planning, communicable disease and immunization services to underserved populations to reduce unplanned pregnancies and the occurrence and spread of communicable diseases in the County.

TARGET POPULATION	<ul style="list-style-type: none"> • At-Risk Populations (uninsured, underinsured, below poverty level, Medicaid eligible) • Sexually Active Teens and Adults • Ottawa County Residents 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Reduce unplanned pregnancies among persons who seek family planning services</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Conduct breast and pelvic exams and breast and cervical cancer screenings 2) Provide family planning counseling and education 3) Distribute contraceptives to clients <p>Goal 2: Reduce Sexually Transmitted Infections (STI) being transmitted by those persons who receive STI treatment services</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide education regarding STI prevention 2) Provide STI testing, treatment, and counseling <p>Goal 3: Minimize the spread of communicable disease</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Monitor communicable disease 2) Investigate reported cases of communicable disease 3) Provide treatment and control spread of confirmed cases of communicable disease 4) Provide education regarding the signs, symptoms, and transmission of communicable disease <p>Goal 4: Protect the public against vaccine preventable disease</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Ensure vaccinations are received by eligible children and adults 2) Provide immunizations to travelers to high risk areas 3) Provide education regarding vaccinations, immunizations, and vaccine preventable disease 4) Perform quality assurance with vaccine providers (e.g. proper storage, expirations) <p>Goal 5: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 6: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs <p>* Family planning and reproductive health services, and STI treatment and prevention services are mandated by Title X of the Public Health Services Act (Public Law 91-572)</p>					
SERVICES/ PROGRAMS	<p>Goal 1: Family Planning Services; Reproductive Health Services</p> <p>Goal 2: STI Prevention Services</p> <p>Goal 3: Communicable Disease Prevention Services</p> <p>Goal 4: Vaccines for Children Program; Immunization Services</p> <p>Goal 5: Professional Customer Service</p> <p>Goal 6: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of unduplicated family planning clients receiving medical exam	2,200	NA	2,102	2,168	2,200
	# of unduplicated family planning clients receiving counseling and education	3,000	NA	2,879	2,900	2,900
	# of unduplicated clients receiving contraceptives	2,850	NA	2,816	2,850	2,850

WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of STI clinic client encounters	5,900	NA	5,888	5,970	5,970
# of HIV tests performed	1,000	NA	1,202	1,040	1,000	
# of STI prevention education sessions conducted	5,900	NA	5,888	5,970	5,970	
# of MDSS communicable diseases reported	1,100	1,122	1,035	1,100	1,100	
# of immunizations administered to children	14,000	11,687	*13,924	14,000	14,000	
# of immunizations provided to travelers	2,600	N/A	2,570	2,600	2,600	
# of immunization and vaccine preventable disease education sessions	18	20	17	18	18	
# of LTBI (latent tuberculosis infections) reported	45	N/A	56	42	40	
# of active TB clients	5	1	7	6	6	
EFFICIENCY	% of clients with an abnormal breast/pelvic exam result that are notified within 60 days	100%	100%	100%	100%	100%
	% of clients receiving family planning counseling/education	100%	100%	100%	100%	100%
	% of clients receiving test result access within 14 days	100%	100%	100%	100%	100%
	% of clients with positive test results receiving treatment within 14 days	100%	100%	100%	100%	100%
	% of mandated communicable disease investigations initiated within 24 hours of being reported	100%	100%	100%	100%	100%
	% of MDSS ⁶ communicable diseases reported that receive intervention strategies	100%	100%	100%	100%	100%
	# of clients served per department FTE ¹	428	N/A	421	435	428
	Total # of department FTEs ¹ per capita	-	1:8,238	1:8,296	1:8,375	1:8,375
	Cost per family planning services visit (General Fund) ²	\$75	\$58	\$80	\$75	\$75
	Cost per STI clinic client (General Fund) ³	\$75	\$46	\$48	\$103	\$75
	Cost per case of communicable disease investigated (General Fund)	\$75	\$85	\$73	\$75	\$75
	Cost per client visit for vaccines/immunizations (General Fund) ⁵	\$30	\$26	\$18	\$36	\$36
OUTCOMES & BENCHMARKS	% of children 19-35 months of age who are fully immunized based on MCIR ⁷ registry data	90%	67**	80	87	88
	% of clients who became pregnant while receiving family planning services	<1%	<1%	<1%	<1%	<1%
	Incidence rate of reported STI by those who received STI treatment/ prevention education services	<1%	<1%	<1%	<1%	<1%
	Communicable disease rate	.0040	.0040	.0042	.0039	.0041
CUSTOMER SERVICE	Vaccine preventable disease rate	.0004	.0004	.0003	.0004	.0004
	% of customers indicating that interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	100%	100%
	% of customers satisfied with service response time	100%	N/A	N/A	100%	100%

1. Department FTE is calculated based on the total number of part-time and full-time staff. One (1) FTE is equal to 2080 staff hours per year.

2. Includes the cost of family planning exams, screenings, counseling and education, and contraceptives

3. Includes the cost of STI testing, treatment, and counseling

4. Includes the cost of providing treatment and controlling the spread of communicable disease

5. Includes the cost of the vaccine/immunization administered

6. MDSS: Michigan Disease Surveillance System

7. MCIR: Michigan Care Improvement Registry

*The large increase between 2009 and 2010 numbers was due to new school vaccine requirements for 6th graders and new entrants.

** The 2009 low number was due to a national vaccine shortage of the Hib vaccine.

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources					
Personnel					
Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary	
Clinic Health Manager	1.000	1.000	1.000	\$76,953	
Clinic Support	1.000	11.500	10.500	\$329,882	
Clinical Health Supervisor	2.800	1.800	1.800	\$115,262	
Community Health Nurse I	12.100	11.600	12.200	\$650,916	
Community Health Supervisor	11.500	1.000	1.000	\$64,035	
Health Technician	2.000	1.800	1.800	\$69,107	
Licensed Practical Nurse	0.900	0.900	0.000	\$0	
Nurse Practitioner	1.200	1.200	1.200	\$86,946	
Office Supervisor/Clinical Support	0.000	1.000	1.000	\$49,972	
	<u>32.500</u>	<u>31.800</u>	<u>30.500</u>	<u>\$1,443,073</u>	
Funding					
	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,777,929	\$1,227,614	\$1,399,195	\$1,978,847	\$1,302,553
Charges for Services	\$525,523	\$424,958	\$408,821	\$411,678	\$405,645
Interest & Rents					
Other Revenue	\$35,543	\$19,351	\$13,552	\$11,650	\$14,250
Total Revenues	<u>\$2,338,995</u>	<u>\$1,671,923</u>	<u>\$1,821,568</u>	<u>\$2,402,175</u>	<u>\$1,722,448</u>
Expenditures					
Personnel Services	\$1,986,491	\$2,050,094	\$1,945,900	\$1,905,012	\$2,051,555
Supplies	\$1,574,836	\$948,912	\$1,056,423	\$996,536	\$959,969
Other Services & Charges	\$422,282	\$321,281	\$304,663	\$302,864	\$313,070
Capital Outlay					
Total Expenditures	<u>\$3,983,609</u>	<u>\$3,320,287</u>	<u>\$3,306,986</u>	<u>\$3,204,412</u>	<u>\$3,324,594</u>

Budget Highlights:

2011 reflects higher revenue because Medicaid cost settlement disputes from prior years have been resolved. Personnel Services reflect vacancies in 2011.

Function Statement

Community Health Services provides quality support, education and prevention programs to families, children and pregnant women throughout Ottawa County. Services are provided at the three office locations, in clinic settings, in homes, in schools and in community locations. Services within this department include; Early-On, Hearing and Vision Screenings, Pre-natal care (PNC) and Enrollment, Children’s Special Health Care Services, and Maternal and Infant Health Program.

Mission Statement

The mission of Community Health Services is to provide quality support, education, and prevention programs to families, children and pregnant women in Ottawa County.

TARGET POPULATION	<ul style="list-style-type: none"> • Medicaid eligible pregnant women, mothers and children (Maternal and infant Health Program - MIHP) • Children and their families with special health care needs (Children’s Special Health Care Services - CSHCS) • Children ages birth to 9th grade (Hearing and Vision Programs) 					
PRIMARY GOALS & OBJECTIVES	Goal 1: Reduce infant mortality and low birth weight for those enrolled in program					
	Objectives:					
	1) Ensure Medicaid eligible pregnant women receive prenatal care					
	2) Ensure Medicaid eligible infants receive pediatric care					
	3) Refer clients to domestic violence counseling, substance abuse counseling, and/or Community Mental Health, if necessary					
	4) Conduct case management visits with clients to review dietary and medical needs, and interactions with children					
Goal 2: Improve quality-of-care of children ages 0 to 21 with special health care needs who are in program						
Objectives:						
1) Refer children with special health care needs to appropriate medical services						
2) Reduce the financial burden on parents for obtaining specialized health care services for their children						
3) Provide support services to parents of children with chronic health problems						
4) Conduct service contacts with clients to ensure necessary services are being obtained						
Goal 3: Improve hearing and vision in children ages 0 to 9th grade who have hearing loss or visual impairment						
Objectives:						
1) Screen children for hearing loss and/or visual impairment						
2) Re-screen children determined to have potential hearing and/or vision impairment						
3) Refer children with two failed screens to appropriate medical services						
4) Follow-up medically referred children to encourage evaluation and/or treatment						
Goal 4: Reduce the incidence and impact of child abuse						
Objectives:						
1) Conduct assessments and medical exams for abused children upon request of the Children’s Advocacy Center						
2) Assist prosecutors with investigations of suspected child abuse						
Goal 5: Provide excellent customer service						
Objectives:						
1) Provide thorough and satisfactory services						
2) Provide interaction with customers that is courteous, respectful, and friendly						
3) Provide timely responses to requests for service						
Goal 6: Provide exceptional services/programs						
Objectives:						
1) Maintain high-efficiency work outputs						
2) Provide cost-effective services						
3) Meet or exceed the results of peer services/programs						
SERVICES/ PROGRAMS	Goal 1: Maternal and Infant Health Care Program (MIHP) Goal 2: Children’s Special Health Care Services (CSHCS) Goal 3: Hearing and Vision Screening Services Goal 4: Children’s Advocacy Center (CAC) Services Goal 5: Professional Customer Service Goal 6: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Estimated
	# of eligible pregnant women served (MIHP)	-	214	209	200	200
	# of eligible infants served (MIHP)	-	247	238	200	200
	# of infant case management contacts (MIHP)	-	2,202	2,056	1,810	1,630
	# of maternal case management contacts (MIHP)		1,173	1,099	974	877
	# of clients served with special health care needs (CSHCS)	-	876	897	910	920
	# of service encounter contacts (CSHCS)	-	629	493	563	578

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Estimated
	# of hearing screens conducted	-	14,085	14,895	12,675	14,490
	# of vision screens conducted	-	18,902	17,794	17,120	18,348
	# of children receiving a referral for vision/hearing	-	1,717	1,716	1,550	1,717
	# of assessments conducted for CAC	-	N/A	N/A	120	120
EFFICIENCY	% of MIHP clients contacted within 7 days (I) or 14 days (M) of referral	100%	100%	100%	100%	100%
	% of CSHCS clients assessed for needs within 90 days of coverage renewal	100%	100%	100%	100%	100%
	Total # of department FTEs ¹ per capita	-	1:15,124	1:15,083	1:14,912	1:14,912
	Cost per MIHP client (General Fund divided by # clients served) ²	-	\$1278.36	\$625.18	\$644.58	\$644.00
	Cost per CSHCS client (General Fund divided by # clients served) ³	-	\$22.17	\$83.47	\$144.85	\$144.85
	Cost per Hearing/Vision client (General Fund divided by # clients served)	-	\$3.23	\$3.50	\$4.56	\$4.56
	Cost per CAC assessment/exam (General Fund divided by # clients served) ⁴	-	N/A	N/A	\$130.00	\$130.00
	% of children with potential hearing/vision loss rescreened within 4 weeks	100%	100%	100%	100%	100%
OUTCOMES & BENCHMARKS	Infant mortality rate of MIHP clients	5%	N/A	N/A	<8%	<8%
	% of MHP client newborns with a low birth weight	7%	N/A	11%	10%	10%
	% of CSHCS clients who receive specialty care for improving quality of life	100%	100%	100%	100%	100%
	% of referred children who sought medical treatment	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of CSHCS enrollees contacted annually to assess family needs	100%	100%	100%	100%	100%
	% of customers indicating that interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	100%	100%
	% of customers satisfied with service response time	100%	N/A	N/A	100%	100%

1. Department FTE is calculated based on the total number of part-time and full-time staff. One (1) FTE is equal to 2080 staff hours per year.
2. Includes the cost of screenings and follow-up contacts
3. Includes the cost of providing treatment and case management services
4. Includes the cost of exams and assessments conducted

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Clinic Support	3.200	0.500	0.500	\$16,705
Clinical Health Supervisor	0.500	1.000	0.000	\$0
Community Health Clerk	2.000	1.000	1.000	\$35,383
Community Health Nurse I	6.300	5.700	5.600	\$300,692
Community Health Supervisor	1.000	1.000	1.000	\$64,035
Community Health Team Supervisor	0.000	0.000	1.000	\$64,035
CSHCS Clerical *	1.000	1.000	1.000	\$37,509
Health Promotion Manager	2.000	0.340	0.340	\$26,164
Hearing & Vision Tech	2.000	3.200	3.200	\$116,784
Maternal and Infant Health Clerk	0.000	0.000	0.750	\$21,030
Nutritionist	2.000	0.500	0.500	\$25,917
Public Health Social Worker	1.700	1.700	1.800	\$93,302
Records Processing Clerk II	0.500	0.750	0.000	\$0
Public Health Outreach Worker	2.000	1.000	1.000	\$37,510
	<u>24.200</u>	<u>17.690</u>	<u>17.690</u>	<u>\$839,066</u>

* Children's Special Health Care Service Program Representative

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$522,571	\$749,534	\$867,447	\$1,016,508	\$717,357
Charges for Services	\$145,477	\$23,289	\$5,111	\$17,600	\$15,600
Other Revenue	\$12,468	\$7,726	\$7,689	\$6,424	\$2,185
Other Financing Sources	\$33,826	\$10,041			
Total Revenues	<u>\$714,342</u>	<u>\$790,590</u>	<u>\$880,247</u>	<u>\$1,040,532</u>	<u>\$735,142</u>
Expenditures					
Personnel Services	\$1,535,045	\$1,396,226	\$1,240,816	\$1,195,739	\$1,207,154
Supplies	\$101,485	\$57,660	\$27,496	\$44,650	\$22,504
Other Services & Charges	\$983,069	\$460,735	\$205,815	\$201,824	\$217,710
Capital Outlay					
Total Expenditures	<u>\$2,619,599</u>	<u>\$1,914,621</u>	<u>\$1,474,127</u>	<u>\$1,442,213</u>	<u>\$1,447,368</u>

Budget Highlights:

Intergovernmental Revenue is decreasing due to State disputes in billing. In addition, 2011 reflects higher revenue because Medicaid cost settlement disputes from prior years have been resolved.

Function Statement

The Health Promotion Division of the Ottawa County Health Department strives to promote positive health behaviors that enable people to increase control over and improve their health. Health Promotion Services provides comprehensive prevention education programs, collaborative community project leadership, reproductive health education, substance abuse prevention, chronic disease prevention programs and oral health services.

Mission Statement

Health Promotion is committed to providing initiatives which create an environment that empowers Ottawa County residents to make healthy choices.

TARGET POPULATION	<ul style="list-style-type: none"> • Ottawa County Residents • Low Income Individuals • Children (0-17)
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Increase the physical health status of Ottawa County residents</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Increase access to healthy food choices 2) Increase community access to physical activity 3) Educate residents about healthy eating and physical activity <p>Goal 2: Reduce tobacco use among youth and resident's exposure to second-hand smoke</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Decrease tobacco sales to underage youth 2) Educate youth about the consequences of using tobacco 3) Investigate complaints regarding the County's Ordinance and state law 4) Implement the Michigan Department of Community Health tobacco work plan <p>Goal 3: Reduce dental disease among low-income, uninsured, and Medicaid-eligible children in Ottawa County</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide preventative (check-ups, cleanings) and restorative (fillings, extractions, etc.) services through the "Miles of Smiles" Mobile Dental Unit 2) Provide screenings/exams, fluoride varnish, and sealant treatments in schools and Headstart 3) Provide oral health education to schools, Headstarts, and the community <p>Goal 4: Increase enrollment of teens and low-income residents to family planning and sexually transmitted infection (STI) services</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Increase awareness of family planning services that are available to reduce unintended pregnancies 2) Increase awareness of STI treatment and prevention services 3) Educate youth and parents regarding the consequences of early sexual involvement <p>Goal 5: Reduce alcohol-related traffic crashes in Ottawa County</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide effective administrative support for the CHOOSE Coalition <p>Goal 6: Provide excellent customer service</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough court services 2) Provide timely responses to requests for service 3) Provide interaction with customers that is courteous, respectful, and friendly <p>Goal 7: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs
SERVICES/ PROGRAMS	<p>Goal 1: Safe Routes to School Program; Ottawa County Food Council; Coordinated School Health; Electronic Benefit Transfer Program; Building Healthy Community/Allendale Park Project; Complete Streets</p> <p>Goal 2: No Cigs for Kids Program; Smoke-Free Ottawa County Services; Indoor Air Regulation Enforcement Services</p> <p>Goal 3: Marketing Services for Family Planning and STI Treatment and Prevention</p> <p>Goal 4: Mile of Smiles Dental Services; In-School Sealant and Varnish Services; Oral Health Education</p> <p>Goal 5: CHOOSE Program</p> <p>Goal 6: Professional Customer Service</p> <p>Goal 7: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>

	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
WORKLOAD	# of community gardens started by Health Department	-	1	1	1	N/A
	# of redeemable coupons distributed for local farm markets	-	N/A	120	120	200
	# of residents using electronic benefits transfer system at farm markets	-	N/A	N/A	N/A	390
	# of nutrition and exercise workshops conducted	-	5	10	10	N/A
	# of nutritional education information distributed		N/A	N/A	N/A	10,000
	# of policy/environmental changes implemented to increase access to physical activity and healthy food choices	-	N/A	N/A	N/A	5
	# of cigarette vendor education trainings conducted	-	37	21	21	21
	# of complaints involving air quality (due to smoking) investigated	-	12	14	8	8
	# dental services provided on "Miles Of Smiles" mobile dental unit (exams, cleanings, x-rays, fillings, extractions, etc.)	-	8,011	9,029	9,035	9,050
	# of dental services provided in the school based Sealant Program (screenings, sealants, etc)	-	1,384	1,645	1,650	1,660
	# of dental services provided in Early Headstart/Headstart fluoride varnish program (assessments and fluoride treatments)		178	261	265	270
	# of Early HeadStarts, HeadStarts, schools, and communities receiving oral health education (e.g. presentations, curriculum, informational materials)	-	115	118	121	125
	# of Family Planning/STD presentations to schools/Juvenile Detention Center/ Girls Group/Harbor House/Hope College/Grand Valley State University	-	87	40	40	40
	# of CHOOSE ¹ coalition and task force meetings administered	-	52	44	25	20
EFFICIENCY	% of coupons distributed that are redeemed at local farmers markets	20%	N/A	50%	50%	20%
	% of day care facilities with adopted policies related to nutrition/exercise	100%	100%	100%	100%	N/A
	% of vendors passing compliance check after receiving training	100%	100%	100%	100%	100%
	% of vendors notified of status in 1 month of compliance check	100%	100%	100%	100%	100%
	% of complaints regarding smoking violations investigated	100%	100%	100%	100%	100%
	# of promotions division FTEs per capita	-	1:35,020	1:35,267	1:35,267	1:35,267
	Cost of promotions division per capita (General Fund)	-	\$2.39	\$1.66	\$1.94	\$1.90
Cost of Miles of Smiles per client served (General Fund)	-	\$139.48	\$68.24	\$69.00	\$70.00	
OUTCOMES & BENCHMARKS	% increase in number of Ottawa County residents with a healthy Body Mass Index (3 year survey)	≥3%	N/A	N/A	N/A	3% increase by 2015
	% reduction in dental disease in children served on Miles of Smiles	>30%	52%	36%	37%	38%
	% of Ottawa County teens using family planning services	25%	10%	18%	30%	25%
	% reduction in alcohol related crashes in South West quadrant compared to other county quadrants (by 2014)	>30%	N/A	30%	30%	30%
CUSTOMER SERVICE	% of customers satisfied with overall departmental services	100%	N/A	N/A	N/A	100%
	% of customers indicating that interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	N/A	100%

1 CHOOSE: Communities Helping Ottawa Obtain a Safe Environment

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources				
Personnel				
<u>Position Name</u>	<u>2010 # of Positions</u>	<u>2011 # of Positions</u>	<u>2012 # of Positions</u>	<u>2012 Budgeted Salary</u>
Dental Assistant	0.000	0.800	0.800	\$38,728
Dental Hygienist	1.000	0.800	0.800	\$46,948
Health Educator	3.100	3.400	2.600	\$136,430
Health Promotion Clerk	1.500	0.900	0.900	\$33,759
Health Promotion Manager	1.000	0.660	0.660	\$50,788
Health Promotion Supervisor	0.800	0.600	0.600	\$38,423
Oral Health Team Supervisor	0.800	1.000	1.000	\$64,035
	<u>8.200</u>	<u>8.160</u>	<u>7.360</u>	<u>\$409,111</u>

Funding

	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Current Year Estimated</u>	<u>2012 Adopted by Board</u>
Revenues					
Intergovernmental Revenue	\$251,176	\$218,223	\$325,265	\$364,159	\$230,318
Charges for Services	\$7,780	\$13,542	\$26,465	\$27,500	\$27,118
Interest & Rents					
Other Revenue	\$130,287	\$158,743	\$166,136	\$126,413	\$103,568
Total Revenues	\$389,243	\$390,508	\$517,866	\$518,072	\$361,004

Expenditures

Personnel Services	\$861,282	\$775,026	\$646,747	\$626,145	\$585,379
Supplies	\$102,594	\$98,617	\$78,367	\$89,353	\$65,561
Other Services & Charges	\$329,272	\$259,021	\$213,195	\$221,729	\$165,279
Capital Outlay			\$5,100		
Total Expenditures	\$1,293,148	\$1,132,664	\$943,409	\$937,227	\$816,219

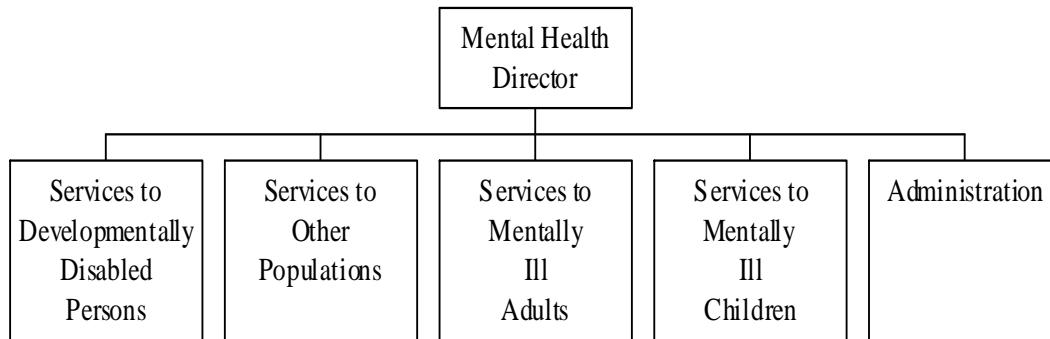
Budget Highlights:

Safe Routes for School, Building Healthy Communities and Tobacco grants are uncertain in 2012 and not budgeted, thereby reducing intergovernmental revenue and expenditures.

Mental Health (2220) Fund Summary

Function Statement

Ottawa County Community Mental Health (CMH) provides services to developmentally disabled children and adults, mentally ill children and adults, and select other populations. Below is a budget summary for the entire fund. Subsequent pages provide information for each of the populations served and CMH administration.



	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$30,182,490	\$30,455,489	\$31,335,605	\$33,141,777	\$35,160,089
Charges for Services	\$602,214	\$445,535	\$612,714	\$435,747	\$403,700
Rents	\$157,385	\$170,342	\$135,801	\$96,323	\$56,506
Interest	\$56,694	\$42,204	\$33,969	\$36,000	\$36,000
Other Revenue	\$77,658	\$62,977	\$157,387	\$74,421	\$76,953
Other Financing Sources	\$583,631	\$563,108	\$722,178	\$563,108	\$563,108
Total Revenues	\$31,660,072	\$31,739,655	\$32,997,654	\$34,347,376	\$36,296,356
Expenditures					
Personnel Services	\$11,899,269	\$11,713,529	\$11,339,115	\$11,611,691	\$12,331,717
Supplies	\$421,728	\$430,996	\$538,565	\$421,536	\$427,469
Other Services & Charges	\$19,520,682	\$19,654,062	\$21,151,591	\$22,348,939	\$23,537,170
Capital Outlay			\$11,000	\$44,150	
Other Financing Uses					
Total Expenditures	\$31,841,679	\$31,798,587	\$33,040,271	\$34,426,316	\$36,296,356

Fund: (2220) Mental Health

TARGET POPULATION	<ul style="list-style-type: none"> Developmentally Disabled Children and Adults (Medicaid and Eligible Uninsured) Mentally Ill Children and Adults (Medicaid and Eligible Uninsured) 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Improve quality of life of persons with significant developmental disabilities and/or serious persistent mental illness</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Perform inpatient screens of persons in crisis who are at risk of inpatient hospitalization 2) Conduct face-to-face assessments to determine level of functioning and mental health needs 3) Provide direct services to eligible consumers 4) Provide referrals for services to eligible consumers 5) Divert eligible offenders from jail <p>Goal 2: Provide excellent customer service exemplary</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Provide thorough and satisfactory services 2) Provide interaction with consumers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service <p>Goal 3: Provide exceptional services/programs</p> <p>Objectives:</p> <ol style="list-style-type: none"> 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of similar services/programs provided by comparable counties 					
ACTIONS/ PROGRAMS	<p>Goal 1: Inpatient screens; assessments, plans of service; crisis plans, CMH services; jail diversion; infant/toddler support services</p> <p>Goal 2: Professional Customer Service</p> <p>Goal 3: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	TARGET	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
	# of persons screened for potential CMH services (e.g. phone calls received)	-	1,438	1,809	1,800	1,800
	# of CMH consumer assessments conducted	-	1,016	1,027	1,000	1,000
	# of referrals provided for outside services (if not eligible following assessment)	-	482	419	425	425
	# of unduplicated adult consumers that received CMH services	-	2,729	2,492	2,500	2,500
	# of unduplicated youth consumers that received CMH services	-	474	596	600	600
	# of consumers recommended for diversion from jail (post-booking) <small>Note: Pre and post booking were not separated in 2009 and 2010; therefore numbers include both pre and post.</small>	-	39	36	20	20
EFFICIENCY	% of adults and children in crisis screened within 3 hours of request	95%	96.8%	99.3%	95%	95%
	% of persons receiving their first face-to-face assessment within 14 days of request for service	95%	98.3%	99.6%	95%	95%
	% of persons receiving their first ongoing service within 14 days of initial assessment	95%	94.1%	93.5%	95%	95%
	% of consumers discharged from inpatient care that are seen for follow-up care within 7 days	95%	100%	100%	95%	95%
	Cost of CMH per consumer (<i>Total Budget</i>)	N/A	\$9,923	\$10,700	\$10,420	\$10,732
	Cost of CMH per consumer (<i>General Fund only</i>)	N/A	\$1,130	\$1,106	\$1,235	\$1,272
	# of CMH FTE*	N/A	190.55	165.4	174.3	174.3
OUTCOMES & BENCHMARKS	% of consumers with a current treatment plan	95%	76.1%	79.9%	95%	95%
	% of adult consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	0%	7.1%	<15%	<15%
	% of youth consumers readmitted to inpatient psychiatric unit within 30 days after CMH discharge	<15%	0%	2.4%	<15%	<15%
	% of adult consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	21.0%	13.8%	<20%	<20%
	% of youth consumers readmitted to inpatient psychiatric unit within 180 days after CMH discharge	<20%	23.8%	16.6%	<20%	<20%
	% of consumers recommended for diversion from jail (post-booking) who were actually diverted <small>Note: Pre and post booking were not separated in 2009 and 2010; therefore numbers include both pre and post.</small>	90%	53.8%	47.2%	90%	90%
CUSTOMER SERVICE	% of Medicaid consumers served of the total Medicaid eligible population in Ottawa County (i.e. penetration rate)	N/A	5.9%	6.4%	6%	6%
	% of consumers satisfied with quality of department services	90%	94.2%	93.1%	90%	90%
	% of adult consumers with mental illness indicating that the treatment team is a good fit for them. (7 – 10 on a 10-point scale to be considered meeting the criteria).	85%	N/A	88.8%	85%	85%

* FTE is calculated based on the total number of part-time and full-time staff providing CMH services. One (1) FTE is equal to 2080 staff hours per year.

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources				
Personnel	2010	2011	2012	2012
Position Name	# of	# of	# of	Budgeted
	Positions	Positions	Positions	Salary
Administrative Secretary I	0.000	0.000	0.165	\$7,322
Clinical Nurse Specialist	0.080	0.100	0.100	\$8,158
Compliance Manager	0.000	0.000	0.064	\$3,716
Director of Quality Improvement	0.360	0.072	0.110	\$7,716
Medical Records Assistant	0.000	0.000	0.193	\$6,671
Mental Health Aide	39.000	38.000	37.000	\$1,236,170
Mental Health Clinician	3.000	3.000	4.000	\$201,348
Mental Health Nurse	1.500	1.500	3.500	\$163,136
Mental Health Specialist*	19.860	20.690	21.690	\$1,039,996
Mental Health Trainer	1.000	1.000	1.000	\$39,872
Occupational Therapist*	0.500	0.500	0.500	\$29,104
Program Coordinator-County	1.000	1.330	2.527	\$177,122
Program Supervisor	1.000	0.977	1.243	\$81,002
Quality Improvement	0.000	0.250	0.000	\$0
Records Processing Clerk II*	2.000	2.000	2.000	\$66,822
Records Processing Clerk III	0.700	0.700	0.700	\$24,770
Speech Therapist	0.500	0.500	0.500	\$29,344
Team Supervisor - M Health	4.000	4.000	2.667	\$170,756
	74.500	74.619	77.958	\$3,293,025

* Additional position(s) are not funded in 2012, but may be reinstated if future resources allow.

Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$19,016,530	\$19,311,881	\$20,042,255	\$21,060,333	\$22,389,939
Charges for Services	\$440,150	\$332,329	\$563,320	\$396,785	\$364,889
Rents	\$157,385	\$170,342	\$135,801	\$96,323	\$56,506
Other Revenue	\$46,129	\$38,993	\$40,461	\$43,441	\$44,119
Total Revenues	\$19,660,194	\$19,853,545	\$20,781,837	\$21,596,882	\$22,855,453
Expenditures					
Personnel Services	\$4,241,181	\$4,252,249	\$4,537,176	\$4,537,087	\$4,877,446
Supplies	\$58,541	\$78,907	\$140,508	\$106,123	\$106,436
Other Services & Charges	\$13,364,080	\$13,325,518	\$13,697,407	\$14,327,633	\$15,390,590
Total Expenditures	\$17,663,802	\$17,656,674	\$18,375,091	\$18,970,843	\$20,374,472

Budget Highlights:

Personnel Services reflect personnel vacancies in 2011 and increased staff in 2012. Specialized residential services costs have grown due to demand and limitations in rate negotiations, increasing Other Services and Charges. Intergovernmental Revenue has increased due to steady growth maintained over the last three years in Medicaid funding. In addition, there was an increase in client count.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Program Coordinator	0.020	0.000	0.000	\$0
Mental Health Specialist	0.200	0.220	0.233	\$11,258
	0.220	0.220	0.233	\$11,258

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$314,174	\$315,671	\$299,590	\$325,184	\$349,311
Other Revenue	\$3,871	\$2,186	\$730		
Total Revenues	\$318,045	\$317,857	\$300,320	\$325,184	\$349,311

Expenditures

Personnel Services	\$18,104	\$19,071	\$17,866	\$15,808	\$16,345
Supplies					
Other Services & Charges	\$284,320	\$282,347	\$286,628	\$333,245	\$333,245
Capital Outlay					
Total Expenditures	\$302,424	\$301,418	\$304,494	\$349,053	\$349,590

Resources				
Personnel				
Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Administrative Secretary I	0.00	0.00	0.735	\$32,588
Clinical Nurse	0.920	0.900	0.900	\$73,416
Compliance Manager	0.00	0.00	0.266	\$15,562
Director of Quality Improvement	0.00	0.00	0.044	\$3,118
Medical Assistant	2.000	2.000	2.000	\$63,760
Medical Records Assistant	0.000	0.000	0.807	\$27,927
Mental Health Clinician	17.000	18.000	19.000	\$978,757
Mental Health Nurse	3.000	4.000	4.000	\$190,509
Mental Health Specialist	15.800	15.950	13.170	\$616,545
Nursing Supervisor	0.800	0.800	0.800	\$56,158
Peer Support Specialist	3.000	4.000	4.000	\$112,185
Program Coordinator	1.000	2.000	1.267	\$88,932
Program Supervisor	0.840	0.867	1.039	\$79,016
Psychiatrist	1.000	1.000	0.400	\$92,000
Records Processing Clerk I	5.000	5.000	5.000	\$160,433
Team Supervisor	6.000	6.000	7.333	\$466,375
	56.360	60.517	60.762	\$3,057,281

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$10,241,818	\$9,912,905	\$9,643,027	\$10,172,456	\$10,707,429
Charges for Services	\$125,722	\$86,736	\$26,082	\$27,934	\$25,838
Rents					
Other Revenue	\$23,847	\$20,630	\$12,670	\$19,738	\$15,948
Total Revenues	\$10,391,387	\$10,020,271	\$9,681,779	\$10,220,128	\$10,749,215

Expenditures

Personnel Services	\$5,120,124	\$5,064,074	\$4,209,739	\$4,071,644	\$4,559,634
Supplies	\$306,290	\$299,506	\$301,084	\$238,595	\$250,806
Other Services & Charges	\$3,469,813	\$3,411,203	\$4,280,319	\$4,858,692	\$5,091,669
Total Expenditures	\$8,896,227	\$8,774,783	\$8,791,142	\$9,168,931	\$9,902,109

Budget Highlights:

Personnel Services reflect personnel vacancies in 2011 and increased staff in 2012. Specialized residential services costs have grown due to demand and limitations in rate negotiations, increasing Other Services and Charges. Intergovernmental Revenue has increased due to steady growth maintained over the last three years in Medicaid funding. In addition, there was an increase in client count.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Mental Health Clinician	4.000	4.000	4.000	\$181,558
Mental Health Nurse	0.500	1.000	1.000	\$45,166
Mental Health Specialist	0.240	0.240	0.240	\$11,145
Peer Specialist	0.000	1.000	1.000	\$26,793
Program Coordinator	1.000	1.000	0.000	\$0.00
Program Supervisor	0.160	0.134	0.690	\$46,703
Records Processing Clerk II	1.000	1.000	1.000	\$33,412
Staff Psychiatrist	0.000	0.000	0.400	\$92,000
Team Supervisor	0.000	0.000	1.000	\$50,283
	6.900	8.374	9.330	\$487,060

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$601,666	\$906,730	\$1,297,548	\$1,575,502	\$1,705,108
Charges for Services	\$30,049	\$21,615	\$19,598	\$5,745	\$9,025
Rents					
Other Revenue	\$3,652	\$37			
Total Revenues	\$635,367	\$928,382	\$1,317,146	\$1,581,247	\$1,714,133

Expenditures

Personnel Services	\$198,362	\$321,515	\$480,819	\$597,757	\$682,113
Supplies	\$883	\$5,736	\$11,055	\$5,612	\$9,795
Other Services & Charges	\$322,173	\$466,818	\$579,410	\$654,274	\$650,549
Capital Outlay					
Total Expenditures	\$521,418	\$794,069	\$1,071,284	\$1,257,643	\$1,342,457

Budget Highlights:

Personnel Services reflect personnel vacancies in 2011 and increased staff in 2012. Consequently, more administrative costs will be allocated resulting in higher Medicaid reimbursement. Steady growth over the last three years has also been a factor in the Medicaid increase.

Resources				
Personnel				
Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Account Clerk	5.500	7.500	7.500	\$271,456
Accountant I	1.000	1.000	1.000	\$38,112
Accountant - M.H. Billing	0.830	1.000	1.000	\$48,611
Administrative Sec I	2.000	2.000	1.100	\$53,046
CMH Deputy Director	0.000	1.000	1.000	\$92,472
Community. Dev. & Relations Coordinator	1.000	1.000	1.000	\$51,834
Compliance Manager	0.640	1.000	0.670	\$39,137
Contract Manager	1.000	1.000	1.000	\$55,110
Cost Analyst	0.000	0.000	1.000	\$41,690
Director of QI & Planning	1.000	0.928	0.846	\$59,388
Employee & Labor Relations	0.500	0.500	0.500	\$38,478
IT Program Coordinator	0.000	0.000	1.000	\$70,196
Medical Records Assistant	1.000	1.000	0.000	\$0
Mental Health Director	1.000	1.000	1.000	\$137,524
Mental Health Specialist	0.000	0.000	0.768	\$37,156
Mental Health Finance Manager	1.000	1.000	1.000	\$63,055
Nursing Supervisor	0.200	0.200	0.200	\$14,040
Program Coordinator- County	1.580	1.670	1.206	\$84,660
Program Director	1.000	0.000	0.000	\$0
Program Evaluator	1.000	1.000	1.000	\$39,872
Program Supervisor	1.000	0.022	0.028	\$2,198
Programmer/ Analyst	1.000	1.000	1.000	\$50,284
Quality Improvement/ Managed Care Asst*	0.000	0.000	0.000	\$0
Quality Improvement Asst*	1.000	0.750	0.000	\$0
Recipient Rights	1.000	1.000	2.000	\$109,683
Recipient Rights & Info Officer	1.000	1.000	0.000	\$0
Records Processing Clerk III	1.000	0.000	0.000	\$0
Staff Psychiatrist	0.000	0.000	0.200	\$46,000
Records Processing Clerk II	1.000	1.000	1.000	\$33,411
	27.250	27.570	27.018	\$1,477,413

* Additional position(s) are not funded in 2012, but may be reinstated if future resources allow.

Resources					
Funding	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$8,302	\$8,302	\$53,185	\$8,302	\$8,302
Charges for Services	\$6,293	\$4,855	\$3,714	\$5,283	\$3,948
Rents					
Interest	\$56,694	\$42,204	\$33,969	\$36,000	\$36,000
Other Revenue	\$159	\$1,131	\$103,526	\$11,242	\$16,886
Other Financing Sources	\$583,631	\$563,108	\$722,178	\$563,108	\$563,108
Total Revenues	\$655,079	\$619,600	\$916,572	\$623,935	\$628,244
Expenditures					
Personnel Services	\$2,321,498	\$2,056,620	\$2,093,515	\$2,389,395	\$2,196,179
Supplies	\$56,014	\$46,847	\$85,918	\$71,206	\$60,432
Other Services & Charges	\$2,080,296	\$2,168,176	\$2,307,827	\$2,175,095	\$2,071,117
Capital Outlay			\$11,000	\$44,150	
Other Financing Uses					
Total Expenditures	\$4,457,808	\$4,271,643	\$4,498,260	\$4,679,846	\$4,327,728

Budget Highlights:

Personnel Services were reallocated in 2012 to more accurately reflect time spent in other programs and activities.

Fund: 2271 Solid Waste Clean-Up

Function Statement

The Solid Waste Clean-up fund is one of the County's "financing tools." The fund was established in 1990 to account for monies received from a \$1,100,000 settlement of the claim with Michigan Waste Systems, Inc. Interest income and General Fund appropriations (when available) in the fund allow for growth.

County-wide Strategic Plan Directive:

- Goal 1, Objective 2: Maintain the health of County financing tools
- Goal 3, Objective 3: Continue initiatives to preserve the physical environment
- Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue					
Interest	\$274,840	\$41,269	\$41,126	\$32,655	\$13,699
Other Revenue					
Other Financing Sources					
Total Revenues	\$274,840	\$41,269	\$41,126	\$32,655	\$13,699
Expenditures					
Other Services & Charges	\$140,578	\$282,919	\$394,398	\$372,100	\$292,100
Supplies	\$647				
Capital Outlay	\$1,704,090	\$195,582	\$56,541	\$246,805	
Operating Transfers	\$2,500,000				
Total Expenditures	\$4,345,315	\$478,501	\$450,939	\$618,905	\$292,100

Budget Highlights:

Interest rates continue to decrease and the costs for the extraction well and treatment plant continue to rise.

Function Statement

Environmental Health Services protect public health by assuring risks from exposure to environmental hazards are minimized through prevention, identification, and response. Hazards such as contaminated ground water, hazardous materials, and polluted surface water seriously threaten the health of Ottawa County residents and visitors. It is the mission of the Environmental Health – Waste Management Services team to address those threats by providing household hazardous waste and pesticide disposal, mercury recovery, and recycling programs in an efficient and effective manner.

Mission Statement

Administer the Ottawa County Solid Waste Management Plan and provide residents with alternatives to landfills for disposing of waste.

TARGET POPULATION	<ul style="list-style-type: none"> • Ottawa County Residents 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: Protect the public and environment from household hazardous materials Objectives: 1) Maintain a free service center for residents to properly dispose of household hazardous materials 2) Educate residents on the proper disposal of household hazardous materials</p> <p>Goal 2: Prolong the lifespan of landfills Objectives: 1) Maintain a fee-based service center for residents to dispose of their recyclables 2) Increase membership in recycling program 2) Educate residents on the importance of recycling</p> <p>Goal 3: Provide excellent customer service Objectives: 1) Provide thorough and satisfactory services 2) Provide interaction with customers that is courteous, respectful, and friendly 3) Provide timely responses to requests for service</p> <p>Goal 4: Provide exceptional services/programs Objectives: 1) Maintain high-efficiency work outputs 2) Provide cost-effective services 3) Meet or exceed the results of peer services/programs</p>					
SERVICES/ PROGRAMS	<p>Goal 1: Solid Waste Management Plan (e.g. Resource Recovery Service Center; Household Hazardous Waste Program) Goal 2: Recycling Program Goal 3: Professional Customer Service Goal 4: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Estimated
	# of hours the Resource Recovery Service Centers were open to the public	-	N/A	2,496	2,496	2,496
	# of users of the Resource Recovery Service Center (RRSC)	-	14,000	13,101	13,500	13,500
	# of recycling service memberships	-	650	601	550	550
	# of pounds of pesticides collected	-	15,552	10,938	11,000	11,000
	# of gallons of liquid hazardous waste collected	-	13,260	5,050	5,000	5,000
	# of pounds of solid hazardous waste collected	-	60,059	40,962	42,000	42,000
	# of cubic yards of recyclables collected	-	N/A	3,488	3,500	3,500
	# of calls regarding mercury spill responded to	-	10	N/A	5	5
EFFICIENCY	% of recycling membership applications processed within one month	100%	100%	100%	100%	100%
	# of waste management FTEs ¹ per capita	N/A	1:62370	1:71298	1:71298	1:71298
	# of waste management FTEs ¹ per RRSC user	N/A	1:3333	1:3541	1:3649	1:3649
	Cost of waste management per RRSC user (General Fund)	N/A	0.00	0.00	0.00	0.00
OUTCOMES & BENCHMARKS	# of gallons of liquid household hazardous waste diverted from landfill	5,000	N/A	5,050	5,000	5,000
	# of pounds of solid household hazardous waste diverted from landfill	43,000	N/A	40,962	43,000	43,000
	% of Ottawa County's waste available for disposal in landfills (10 years)	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of customers satisfied with department services	100%	N/A	N/A	98%	98%
	% of customers indicating that interaction with staff was courteous, respectful, and friendly	100%	N/A	N/A	98%	98%
	% of customers satisfied with service response time	100%	N/A	N/A	98%	98%

Fund: 2272 Landfill Tipping Fees

- 1) Department FTE is calculated based on the total number of part-time and full-time staff. One (1) FTE is equal to 2.080 staff hours per year

County-wide Strategic Plan Directive:
 Goal 3, Objective 3: Continue initiatives to preserve the physical environment
 Goal 3, Objective 4: Continue initiatives to positively impact the community
 Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Environmental Health Manager	0.220	0.220	0.100	\$6,896
Team Supervisor - Health	1.000	0.800	1.000	\$53,291
Sr Environmental Health Specialist	1.000	1.000	0.600	\$27,407
Recycle Center Attendant	2.000	1.500	1.500	\$47,143
Environmental Health Clerk	0.200	0.200	0.200	\$6,718
	4.420	3.720	3.400	\$141,455

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services	\$379,926	\$321,286	\$327,084	\$345,000	\$345,000
Interest and Rents					
Other Revenue	\$33,879	\$30,089	\$27,077	\$31,500	\$31,500
Other Financing Sources					
Total Revenues	\$413,805	\$351,375	\$354,161	\$376,500	\$376,500
Expenditures					
Personnel Services	\$258,065	\$262,708	\$222,608	\$194,376	\$191,804
Supplies	\$9,386	\$8,583	\$9,250	\$16,582	\$15,276
Other Services & Charges	\$167,650	\$142,674	\$139,201	\$156,000	\$138,329
Capital Outlay	\$19,687				
Total Expenditures	\$454,788	\$413,965	\$371,059	\$366,958	\$345,409

Fund: 2320 Transportation System

Function Statement

The purpose of the Transportation System Fund is to ensure that Michigan Department of Transportation dollars are provided to fund transportation services for Work First clients, as well as handicapped and senior citizens in rural areas of Ottawa County. The Planning and Grants Department administers the grant and subsequent contracts with two transportation providers (Georgetown Seniors and Pioneer Resources) to accomplish this objective.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$157,569	\$157,569	\$157,569	\$157,569	\$157,569
Other Financing Sources					
Total Revenues	\$157,569	\$157,569	\$157,569	\$157,569	\$157,569
Expenditures					
Supplies					
Other Services & Charges	\$157,569	\$157,569	\$157,569	\$157,569	\$157,569
Other Financing Uses				\$25,787	
Total Expenditures	\$157,569	\$157,569	\$157,569	\$183,356	\$157,569

Budget Highlights:

During 2011, the County transferred \$25,787 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2340 Farmland Preservation

Function Statement

The purchase of development rights ordinance created the Ottawa County Farmland Preservation Program which protects farmland by acquiring development rights voluntarily offered by land owners. The ordinance authorizes the cash purchase and/or installment purchases of such development rights through sources other than the County General Fund, places an agricultural conservation easement on the property which restricts future development, and provides the standards and procedures for the purchase of development rights and the placement of an agricultural conservation easement.

County-wide Strategic Plan Directive:
 Goal 3, Objective 3: Continue initiatives to preserve the physical environment
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

No permanent personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services					
Other Revenue			\$1,000	\$200	
Total Revenues			\$1,000	\$200	
Expenditures					
Supplies					
Other Services & Charges					
Total Expenditures					

Fund: 2420 Planning Commission

Function Statement

County Planning Commissions are directed by State Statute to establish county development plans that promote the health, safety, morals, order, convenience, prosperity and general welfare of county residents. Further, County Planning Commissions are given the authority to conduct studies, investigations and surveys related to the economic, social, environmental and physical development of the County.

The Planning Commission is also responsible for fulfilling the obligations of three other statutory mandates: The first is to review applications by farmers to include or remove their Ottawa County farmland from the State of Michigan's PA 116 Program (Act 116 of 1974 - Farmland and Open Space Preservation Act, as amended); the second is to review township zoning amendments (Act 184 of 1943 - Township Rural Zoning Act and Act 168 of 1959 - Township Planning Act, as amended); and the third is to review and provide a statement whether township or municipal master plans are consistent with the county plan and any adjoining city, village, township or regional master plans (Act 168 of 1959 - Township Planning Act, as amended and Act 285 of 1931 - Municipal Planning Act, as amended).

Goals and Objectives for the Planning Commission are reflected in the goals and objectives for the Planning and Grants Department, General Fund, Department 7211.

Resources

Personnel

No permanent personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,700				
Charges for Services					
Other Revenue	\$585	\$95			
Other Financing Sources	\$19,770	\$3,310			
Total Revenues	\$22,055	\$3,405			
Expenditures					
Personnel Services	\$777	\$527	\$563		
Supplies	\$4,646	\$1,244	\$710		
Other Services & Charges	\$16,633	\$1,634	\$3,193		
Other Financing Uses			\$185,758		
Total Expenditures	\$22,056	\$3,405	\$190,224		

Budget Highlights:

The County has implemented Governmental Accounting Standards Board Statement 54 which requires that a substantial portion of a fund's inflows be derived from restricted or committed revenue sources in order to be accounted for separately in a Special Revenue fund. This fund did not meet the requirement, so it has been combined with the General Fund in 2011.

Fund: 2430 Brownfield Redevelopment

Function Statement

The purpose of the Ottawa County Brownfield Redevelopment Authority is to assist, at the request of the local units of government, in facilitating the rehabilitation, revitalization, and reuse of contaminated, obsolete, or underutilized property through the implementation of Brownfield redevelopment plans in accordance with the provisions of Act 381 of 1996 as amended.

County-wide Strategic Plan Directive:
 Goal 3, Objective 2: Consider opportunities to improve economic development in the region

Resources

Personnel

No permanent personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services				\$1,500	\$1,500
Other Revenue					
Total Revenues				\$1,500	\$1,500
Expenditures					
Supplies				\$100	\$100
Other Services & Charges				\$1,400	\$1,400
Total Expenditures				\$1,500	\$1,500

Fund: 2444 Infrastructure

Function Statement

The Infrastructure Fund was established during 1999 with the transfer of \$2.69 million from the General Fund. It was established to provide "seed money" for large infrastructure projects.

County-wide Strategic Plan Directive:
 Goal 1, Objective 2: Maintain the health of County financing tools

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services	\$28,539	\$27,240			
Interest	\$95,695	\$48,390	\$46,613	\$40,870	\$26,379
Other Financing Sources					
Total Revenues	\$124,234	\$75,630	\$46,613	\$40,870	\$26,379
Expenditures					
Other Services & Charges					
Capital Outlay					
Operating Transfers	\$125,000	\$125,000	\$125,000	\$525,000	\$125,000
Total Expenditures	\$125,000	\$125,000	\$125,000	\$525,000	\$125,000

Budget Highlights:

A portion (\$125,000) of the debt service payments for the Grand Haven/West Olive project is being paid from this fund beginning in 2008 as reflected in Operating Transfers. Also, in the 2011, the County transferred \$400,000 from this fund in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2450 Public Improvement

Function Statement

The Public Improvement fund is one of the County's "financing tools." The fund was established prior to 1978 and is used to account for earmarked revenues set aside for new county facilities and other capital improvements.

County-wide Strategic Plan Directive:
 Goal 1, Objective 2: Maintain the health of County financing tools

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Charges for Services					
Interest	\$328,830	\$38,765	\$39,217	\$33,297	\$16,873
Rents	\$764,358	\$702,545	\$379,751	\$383,723	\$383,202
Other			\$2,050		
Other Financing Sources		\$10,488			
Total Revenues	\$1,093,188	\$751,798	\$421,018	\$417,020	\$400,075
Expenditures					
Supplies	\$52,880	\$2,793			
Other Services & Charges	\$3,482	\$5,618	\$5,385	\$2,700	\$2,800
Capital Outlay	\$176	\$195,928		\$200,000	\$20,000
Operating Transfers	\$1,454,331	\$4,104,588	\$186,900	\$187,875	\$188,075
Total Expenditures	\$1,510,869	\$4,308,927	\$192,285	\$390,575	\$210,875

Fund: 2550 Homestead Property Tax

Function Statement

The Homestead Property Tax fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or the State of Michigan. The county's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years will lapse to the county general fund (MCL 211.7cc, as amended).

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Taxes	\$13,290	\$6,479	\$6,917	\$6,500	\$6,500
Interest	\$5,717	\$1,545	\$648	\$791	\$277
Other Financing Sources		\$34,195	\$101,743		
Total Revenues	\$19,007	\$42,219	\$109,308	\$7,291	\$6,777
Expenditures					
Supplies	\$545	\$1,071		\$400	\$400
Other Services & Charges			\$560	\$570	\$570
Capital Outlay		\$34,195	\$35,995		
Debt Service		\$11,399	\$23,397	\$23,398	\$11,997
Operating Transfers		\$104,040		\$32,282	
Total Expenditures	\$545	\$150,705	\$59,952	\$56,650	\$12,967

Budget Highlights:

Fluctuations in other financing sources, capital outlay and debt service for 2009 thru 2012 are due to the capital lease for the BS&A Software. The operating transfer in 2011 is to the General Fund and reflects accumulated net revenues which must be transferred to the General Fund after three years pursuant to Public Act 105 of 2003.

Fund: 2560 Register of Deeds Automation Fund

Function Statement

This fund was established under Public Act 698 of 2002 which designates the increase in recording fees in the Register of Deeds office be directed to a separately established fund. This revenue may only be used to upgrade technology in the Register of Deeds office. Included are the design and purchase of equipment and supplies that allow the Register of Deeds office to receive, enter, record, certify, index, store, search, retrieve, copy and process by automated procedures and technology, the records maintained by the Register of Deeds office.

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Public Service Center Clerk	0.000	0.000	0.350	\$13,179

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Interest	\$21,537	\$5,317	\$4,649	\$4,887	\$2,307
Charges for Services	\$227,596	\$248,004	\$246,127	\$253,000	\$259,450
Other Revenue		\$230		\$230	
Other Financing Sources		\$35,995			
Total Revenues	\$249,133	\$289,546	\$250,776	\$258,117	\$261,757

Expenditures

Personnel Services					\$20,003
Supplies		\$67,001	\$18,386	\$4,186	\$3,000
Other Services & Charges	\$88,646	\$81,834	\$116,900	\$167,013	\$157,349
Debt Service		\$15,000	\$8,998	\$11,997	
Capital Outlay		\$237,865	\$122,495	\$50,100	\$23,000
Total Expenditures	\$88,646	\$401,700	\$266,779	\$233,296	\$203,352

Budget Highlights:

Back indexing duties are being partially performed by internal staff in 2012 increasing Personnel Services. Capital outlay in 2009 thru 2011 reflects the purchase of the new Land Records System (FIDLAR). Additional software enhancements are planned for 2012.

Fund: 2570 Stabilization

Function Statement

The Stabilization fund is one of the county's "financing tools." The fund was established in 1981 under the authority of Michigan Public Act 30 of 1978. The fund's purpose is to assure the continued solid financial condition of the county in case of emergency. The statute sets a maximum limit to the fund of the lesser of 15% of the most recently completed General Fund budget, as originally adopted or 15% of the average of the five most recent General Fund budgets, as amended. By law, this fund may not be allocated any interest income; accordingly, the fund's only source of growth are General Fund appropriations.

County-wide Strategic Plan Directive:
 Goal 1, Objective 2: Maintain the health of County financing tools

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Other Financing Sources	\$37,604				
Total Revenues	\$37,604				
Other Financing Uses					
Total Expenditures					

Fund: (2601) Prosecuting Attorney Grants

Function Statement

The Victim's Assistance Program is a subdivision of the Prosecuting Attorney. The main function is to provide crime victims rights pursuant to the Crime Victim's Rights Act, P.A. 87 of 1985 and the Constitution of the State of Michigan. Crime Victim's Rights are provided to victims of felony and serious misdemeanor offenses committed by adults and juveniles. Services include: notification of victim's rights and services, notification of scheduled court proceedings, assistance with victim impact statements, crime victim's compensation applications, restitution calculation and collection assistance, notification of final case dispositions, post conviction rights and appeals. Services also include assistance by telephone, personal office visits, and courtroom assistance for concerns related to prosecution. When applicable, referrals are made to other service agencies within Ottawa County.

TARGET POPULATION	• Victims of felony and serious misdemeanor offenses					
PRIMARY GOALS & OBJECTIVES	Goal 1: Protect the rights of victims Objectives: 1) Notify victims of their rights and the services available to them 2) Inform victims of the dates of court proceedings 3) Maintain communication with victims during court proceedings Goal 2: Provide exceptional services/programs Objectives: 1) Maintain high-efficiency work outputs 2) Provide cost-effective services/programs 3) Meet or exceed the results of peer services/programs					
SERVICES/ PROGRAMS	Goal 1: Crime Victims Rights Services Goal 2: Continuous Assessment Program (e.g. Workload Analysis; Benchmark Analysis)					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of cases opened	-	1,786	1,793	1,829	1,866
	# of communications/letters distributed to victims	-	19,234	23,437	23,906	24,384
	Total # of contacts made with victims (e.g. letters, phone calls, visits, etc.)	-	21,486	26,114	26,636	27,169
EFFICIENCY & BENCHMARKS	% of cases opened where the victim formally requests the enactment of their Victim's Rights via the submittal of a Crime Victim Notification Form (CVNF)	N/A	58%	55%	55%	55%
	Total Cost per case opened	-	\$109	\$118	\$116	\$116
	General Fund Cost per case opened	-	\$30	\$38	\$39	\$39
	General Fund Cost per case opened where victim submitted a CVNF (<i>GF cost divided by number of cases where CVNF was submitted</i>)	-	\$42	\$46	\$70	\$69
	General Fund Cost per capita	-	\$.21	\$.26	\$.27	\$.27
	# of victims rights FTE* per cases opened	-	595	598	610	622
# of victims rights FTE* per capita	-	1:87,319	1:87,933	1:87,933	1:87,933	

* Department FTE is calculated based on the total number of part-time and full-time staff. One (1) FTE is equal to 2080 staff hours per year.

County-wide Strategic Plan Directive:
 Goal 3, Objective 4: Continue initiatives to positively impact the community
 Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Fund: 2601 Prosecuting Attorney Grants

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Victims Rights Coordinator	1.000	1.000	1.000	\$53,288
Victims Advocate	2.000	2.000	2.000	\$76,922
	3.000	3.000	3.000	\$130,209

Funding

Budget Summary	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$140,400	\$140,400	\$144,000	\$140,400	\$140,400
Other	\$1,755	\$333	\$500	\$360	\$588
Other Financing Sources	\$34,897	\$54,285	\$67,927	\$70,821	\$67,957
Total Revenues	\$177,052	\$195,018	\$212,427	\$211,581	\$208,945
Expenditures					
Personnel Services	\$164,172	\$176,746	\$193,475	\$197,091	\$193,857
Supplies	\$7,333	\$13,595	\$15,304	\$10,725	\$11,151
Other Services & Charges	\$5,547	\$4,677	\$3,648	\$3,765	\$3,937
Other Financing Uses				\$25,092	
Total Expenditures	\$177,052	\$195,018	\$212,427	\$236,673	\$208,945

Budget Highlights:

During 2011, the County transferred \$25,092 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2609 Sheriff Grant Programs

Function Statement

This fund records miscellaneous grants obtained by the Sheriff's department. The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole (General Fund 1010 , Department 3020).

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Road Patrol Deputy	1.000	0.000	0.000	\$0

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$283,372	\$338,230	\$305,823	\$451,508	\$54,000
Interest					
Other Financing Sources	\$14,016	\$37,375	\$14,245		
Total Revenues	\$297,388	\$375,605	\$320,068	\$451,508	\$54,000
Expenditures					
Personnel Services	\$130,457	\$209,456	\$119,695	\$56,378	\$25,000
Supplies	\$59,295	\$14,809	\$140,476	\$55,763	\$29,000
Other Services & Charges	\$27,317	\$31,293	\$24,734	\$24,003	
Capital Outlay	\$82,921	\$120,050	\$35,163	\$315,364	
Total Expenditures	\$299,990	\$375,608	\$320,068	\$451,508	\$54,000

Budget Highlights:

Total expenditures and type of expenditures will vary depending on grants received. Two Port Security grants were added in 2011 increasing Intergovernmental Revenue and Capital Outlay. Amounts in Personnel Services is for overtime; no full time equivalents are dedicated to programs in this fund.

Fund: 2610 Sheriff Contracts

Function Statement

This fund was originally established to record U.S. Department of Justice COPS Universal grants. All of these grants have since ended, but in most cases local municipalities and school districts now contract with the Sheriff's department to provide the same community policing services they received under the grants.

The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole (General Fund 1010, Department 3020)

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Sergeant	4.000	4.000	6.000	\$396,207
Road Patrol Deputy	39.000	39.000	51.000	\$3,031,910
	<u>43.000</u>	<u>43.000</u>	<u>57.000</u>	<u>\$3,428,117</u>

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,949,854	\$3,969,167	\$4,189,685	\$4,357,093	\$5,873,498
Other	\$4,376	\$3,573	\$5,081	\$1,500	
Other Financing Sources	\$212,707	\$202,453	\$209,805	\$235,230	\$348,301
Total Revenues	<u>\$4,166,937</u>	<u>\$4,175,193</u>	<u>\$4,404,571</u>	<u>\$4,593,823</u>	<u>\$6,221,799</u>
Expenditures					
Personnel Services	\$3,523,412	\$3,616,885	\$3,822,174	\$3,949,936	\$5,276,110
Supplies	\$99,075	\$70,230	\$70,028	\$106,845	\$200,081
Other Services & Charges	\$543,728	\$488,104	\$485,069	\$537,042	\$745,608
Capital Outlay			\$27,315		
Total Expenditures	<u>\$4,166,215</u>	<u>\$4,175,219</u>	<u>\$4,404,586</u>	<u>\$4,593,823</u>	<u>\$6,221,799</u>

Budget Highlights:

Effective with the 2012 budget, five additional contracts were moved to this fund from the General Fund and the 9/30 Grants Pass Thru fund. The move consolidates all the Sheriff contracts together.

Function Statement

The Sheriff Road Patrol fund was established in accordance with Public Act 416 of 1978, which provides State of Michigan funding for public safety services on secondary roads within Ottawa County. Specifically, the Sheriff's Department agrees to patrol and monitor traffic violations on County primary roads and County secondary roads along with any road or highway within the boundaries of a County park. In addition, the department agrees to investigate accidents involving motor vehicles, which includes providing emergency assistance to persons on or near a highway or road patrolled and monitored by assigned Deputies. The department is also expected to enforce the criminal laws of the State of Michigan, violations of which are observed by or brought to the attention of the Sheriff's Department while providing the patrolling and monitoring required. The mission, goals, objectives and performance measures are coordinated with those of the Sheriff's department as a whole (General Fund 1010, Department 3020).

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Sergeant	1.000	1.000	1.000	\$66,152
Road Patrol Deputy	2.000	2.000	2.000	\$117,928
	3.000	3.000	3.000	\$184,080

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$234,561	\$214,271	\$215,491	\$190,700	\$171,630
Other Financing Sources	\$82,350	\$96,673	\$111,130	\$139,621	\$167,537
Total Revenues	\$316,911	\$310,944	\$326,621	\$330,321	\$339,167
Expenditures					
Personnel Services	\$262,048	\$261,157	\$274,644	\$272,781	\$282,523
Supplies	\$9,359	\$6,560	\$676	\$4,715	\$7,949
Other Services & Charges	\$45,506	\$43,229	\$51,301	\$52,825	\$48,695
Capital Outlay					
Total Expenditures	\$316,913	\$310,946	\$326,621	\$330,321	\$339,167

Fund: 2690 Law Library

Function Statement

The Law Library fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the county for the purpose of maintaining the county's law library.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Fines and Forfeits	\$6,500	\$8,500	\$8,500		
Other Financing Sources	\$27,060	\$20,573			
Total Revenues	\$33,560	\$29,073	\$8,500		
Expenditures					
Supplies	\$33,560	\$29,073	\$28,177		
Other Financing Uses			\$37,502		
Total Expenditures	\$33,560	\$29,073	\$65,679		

Budget Highlights:

The County has implemented Governmental Accounting Standards Board Statement 54 in 2011 which requires that a substantial portion of a fund's inflows be derived from restricted or committed revenue sources in order to be accounted for separately in a Special Revenue fund. This fund did not meet the requirement, so it has been combined with the General Fund in 2011.

Function Statement

The Workforce Investment Act (WIA) provides employment training to youth, adults, and dislocated workers by means of a “one stop” system. Services for adults and dislocated workers may include core services, intensive services, training services, and discretionary services (customized screening and referral of participants and customized services to employers, supportive services, and needs-related payments). Services for youth may include tutoring, study skills training, and dropout prevention activities, alternative secondary school services, summer employment opportunities, paid and unpaid work experience, and occupational skills training.

Resources

Positions for all Workforce Investment Act and Community Action Agency programs are listed below. Most of the positions are split among several different grants.

Personnel	2010	2011	2012	2012
Position Name	# of Positions	# of Positions	# of Positions	Budgeted Salary
Account Clerk	1.000	1.000	1.000	\$37,748
Assessment & Eligibility Specialist*	7.000	6.730	3.600	\$147,727
Business Services Representative	0.000	2.000	2.000	\$83,816
CAA/Housing Program Supervisor	0.000	1.000	1.000	\$52,132
Contract Monitor	1.000	0.000	0.000	\$0
MI Works/CAA Director	1.000	1.000	1.000	\$84,889
Emergency Services Coordinator	1.000	1.000	0.000	\$0
Financial Supervisor	1.000	1.000	1.000	\$53,618
FSS Case Manager	1.000	1.000	1.000	\$52,123
Marketing Specialist - MI Works	1.000	1.000	1.000	\$52,745
Medicaid/CAA Clerk	1.000	1.000	1.000	\$39,265
MI Works Service Coordinator	1.000	1.000	1.000	\$51,962
Procurement Contract Coordinator	0.600	1.000	1.000	\$39,272
Program Supervisor - MI Works	3.000	2.000	2.000	\$128,854
Records Processing Clerk II	1.800	1.800	1.000	\$29,411
Secretary	1.000	1.000	0.000	\$0
Senior Secretary	1.000	1.000	1.000	\$37,748
Weatherization Inspectors	2.000	2.000	2.000	\$88,361
Weatherization Program Coordinator	1.000	1.000	1.000	\$38,698
Workforce Intelligence Analyst	0.000	1.000	1.000	\$40,277
	26.400	28.530	22.600	\$1,058,646

Workforce Investment Act (WIA) provides administration oversight on more than twenty different grants. These grants provide an array of services to youths and adults and are accounted for in the appropriate fund depending on the funding service and grant period. See individual WIA funds for specific grant services provided.

Resources

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$218,792	\$242,840	\$404,101	\$694,075	\$425,114
Other Revenue		\$1,000			
Other Financing Sources					
Total Revenues	\$218,792	\$243,840	\$404,101	\$694,075	\$425,114
Expenditures					
Personnel Services	\$144,187	\$147,007	\$207,186	\$316,236	\$252,698
Supplies	\$16,385	\$21,352	\$31,391	\$34,359	\$27,748
Other Services & Charges	\$58,220	\$69,990	\$165,525	\$343,480	\$144,668
Capital Outlay		\$5,494			
Total Expenditures	\$218,792	\$243,843	\$404,102	\$694,075	\$425,114

Budget Highlights:

In 2011 the Board approved additional positions funded under the American Recovery and Reinvestment Act (ARRA). ARRA provides funding intended to preserve and create jobs, promote economic recovery, and assist those most impacted by the current economy through the utilization of the State's workforce development system. 2012 shows a reduction in staffing in connection with the end of ARRA dollars. However, the County typically does not budget for programs until grant dollars are confirmed by the State. If grant dollars become available, the 1.93 FTE Assessment and Eligibility Specialist positions not included in the 2012 budget may be reinstated.

Fund: (2741) Workforce Investment Act- Youth

Function Statement

The Workforce Investment Act (WIA) – Youth Program provides employment training both in school and out of school youths, ages 14 – 21. This program provides study skills and tutoring, alternative secondary school, summer employment, paid and unpaid work experience, occupational skill training, guidance and counseling, supportive services and others. The Workforce Investment Act funding was new in July of 2000 and funds many of the same client groups as the Jobs Training Partnership Act which ended 6/30/00.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	• Eligible Youth ages 14-21					
PRIMARY GOALS & OBJECTIVES	Goal 1: Increase the employment, retention and earnings of youth, and/or increase basic and work readiness skills. Objectives: 1) Provide employment training to in-school and out-of-school youth 2) Track youth employment retention and earning information. 3) I Increase basic and work readiness skills of youth					
SERVICES/ PROGRAMS	Goal 1: WIA Youth Program					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of older youth who receive training	53	54	44	50	55
	# of younger youth who receive training	100	154	110	115	115
	% of older youth attaining credentials/ skills	80%	60%	60%	65%	70%
	% of younger youth attaining credentials/skills	96%	88%	85%	90%	90%
OUTCOMES & BENCHMARKS	% of older youth who obtain employment	83%	65%	75%	80%	80%
	% of older youth who retain jobs	85%	91%	75%	80%	85%
	Average change in earnings for older youth	\$3,100	\$3,633	\$1,500	\$1,750	\$2,000

County-wide Strategic Plan Directive:
 Goal 3, Objective 2: Consider opportunities in improve economic development in the region.
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$680,651	\$1,028,042	\$1,995,691	\$1,081,427	\$1,203,599
Total Revenues	\$680,651	\$1,028,042	\$1,995,691	\$1,081,427	\$1,203,599
Expenditures					
Personnel Services	\$114,836	\$123,293	\$101,126	\$110,311	\$176,021
Supplies	\$3,255	\$5,871	\$9,571	\$6,321	\$9,166
Other Services & Charges	\$562,559	\$898,879	\$1,884,989	\$961,435	\$1,018,412
Total Expenditures	\$680,650	\$1,028,043	\$1,995,686	\$1,081,427	\$1,203,599

Budget Highlights:

American Recovery and Reinvestment Act funds were awarded beginning in 2010 and are anticipated to end in 2012.

Function Statement

The Workforce Investment Act (WIA) – Adult Program provides employment training primarily to adults facing serious barriers to employment. This program has three main functions: 1) Core Services provide basic intake and registration tasks, 2) Intensive Services provide classroom training, work experience, and supportive services such as transportation and child care, and 3) Training Services provide occupational and on-the-job training.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	• Low Income Adults							
PRIMARY GOALS & OBJECTIVES	Goal 1: To increase the employment, retention and earnings of adults Objectives: 1) Provide employment training to eligible adults 2) Track adult employment retention and earnings information 3) Track credential rates of eligible adults							
SERVICES/ PROGRAMS	Goal 1: WIA Adult Program							
WORKLOAD & EFFICIENCY	ANNUAL MEASURES			Target	2009	2010	2011 Estimated	2012 Projected
	% of adults receiving training			>50%	54%	90%	80%	70%
	Credential/ skill attainment rate			>70%	60%	66%	70%	75%
OUTCOMES & BENCHMARKS	% of adults who obtain employment			>70%	63%	85%	90%	90%
	% of adults who retain jobs			>80%	73%	74%	80%	85%
	Replacement wages of eligible adults			n/a	\$9,517	\$8,266	\$8,500	\$9,000

County-wide Strategic Plan Directive:
 Goal 3, Objective 2: Consider opportunities in improve economic development in the region.
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$521,757	\$576,281	\$945,072	\$818,203	\$1,185,636
Other Financing Sources					
Total Revenues	\$521,757	\$576,281	\$945,072	\$818,203	\$1,185,636
Expenditures					
Personnel Services	\$61,377	\$58,187	\$86,132	\$53,318	\$146,231
Supplies	\$5,956	\$4,374	\$5,807	\$7,478	\$7,366
Other Services & Charges	\$454,423	\$513,722	\$853,131	\$754,047	\$1,032,039
Capital Outlay				\$3,360	
Total Expenditures	\$521,756	\$576,283	\$945,070	\$818,203	\$1,185,636

Budget Highlights:

American Recovery and Reinvestment Act funds were awarded in 2010 through 2012. The additional funds will be used to increase the number of participants served.

Fund: (2743) Workforce Investment Act – Dislocated Worker

Function Statement

The Workforce Investment Act (WIA) – 6/30 Grant Programs fund provides employment training primarily to adult dislocated workers. This program has three main functions: 1) Core Services provide basic intake and registration tasks, 2) Intensive Services provide classroom training, work experience, and supportive services such as transportation and child care, and 3) Training Services provide occupational and on-the-job training. The Workforce Investment Act funds many of the same client groups as the Jobs Training Partnership Act funding which ended 6/30/00.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	• Adult Dislocated Workers					
PRIMARY GOALS & OBJECTIVES	Goal 1: To increase the employment, retention and earnings of dislocated workers Objectives: 1) To provide employment and training to eligible dislocated workers 2) Track dislocated worker employment retention and earnings information 3) Track credential rates of eligible dislocated workers					
SERVICES/ PROGRAMS	Goal 1: WIA Dislocated Worker Program					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	% of dislocated workers who receive training	72%	65%	90%	85%	80%
	Credential/ skill attainment rate	84%	74%	80%	85%	90%
OUTCOMES & BENCHMARKS	% of dislocated workers who obtain employment	94%	90%	94%	95%	95%
	% of dislocated workers who retain jobs	92%	94%	93%	95%	95%
	Replacement wages of eligible dislocated workers	\$12,800	\$12,905	\$14,886	\$15,000	\$15,250

County-wide Strategic Plan Directive:

Goal 3, Objective 2: Consider opportunities to improve economic development in the region.

Goal 3, Objective 4: Continue initiatives to positively impact the community.

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,892,867	\$2,636,357	\$2,508,651	\$2,821,659	\$1,675,362
Other Revenue	\$3,013	\$2,941			
Total Revenues	\$1,895,880	\$2,639,298	\$2,508,651	\$2,821,659	\$1,675,362
Expenditures					
Personnel Services	\$228,154	\$206,309	\$180,210	\$217,993	\$241,321
Supplies	\$18,842	\$91,048	\$45,531	\$16,725	\$10,499
Other Services & Charges	\$1,668,728	\$2,355,692	\$2,290,841	\$2,611,986	\$1,462,554
Capital Outlay				\$3,360	
Other Financing Uses			\$9,927		
Total Expenditures	\$1,915,724	\$2,653,049	\$2,526,509	\$2,850,064	\$1,714,374

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Function Statement

This fund records the Community Development Block Grant which provides home rehabilitation and emergency home repair assistance to eligible homeowners.

Mission Statement

Reduce the effects of poverty within Ottawa County.

TARGET POPULATION	• Income Eligible Homeowners					
PRIMARY GOALS & OBJECTIVES	Goal 1: To improve the living conditions of low-income families Objectives: 1) To provide home rehabilitation to homeowners 2) To provide emergency repairs to homeowners					
SERVICES/ PROGRAMS	Goal 1: Home Rehabilitation Program; Emergency Home Repair Program					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES					
		Target	2009	2010	2011 Estimated	2012 Projected
	# of homes receiving rehabilitation	12	7	0	8	8
	# of homes receiving emergency repair	6	8	1	4	4

County-wide Strategic Plan Directive:
Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$196,936	\$250,798	\$116,947	\$172,455	\$129,100
Charges for Services	\$917	\$6,483			
Other Revenue	\$35,950	\$20,171	\$37,483		
Other Financing Sources	\$450	\$9,927			
Total Revenues	\$234,253	\$287,379	\$154,430	\$172,455	\$129,100
Expenditures					
Personnel Services	\$13,081	\$25,147	\$44,247	\$29,902	\$32,750
Supplies	\$1,305	\$585	\$875	\$1,117	\$1,216
Other Services & Charges	\$172,887	\$275,384	\$100,913	\$141,436	\$95,134
Capital Outlay					
Operating Transfers	\$4,623				
Total Expenditures	\$191,896	\$301,116	\$146,035	\$172,455	\$129,100

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Function Statement

The Jobs, Employment, and Training (JET) grant from the State of Michigan provides counseling, job referral, and job placement services.

Mission Statement

Provide employment training to eligible youth, adults, dislocated workers and welfare recipients.

TARGET POPULATION	• Welfare Recipients					
PRIMARY GOALS & OBJECTIVES	Goal 1: To increase the employment, retention and earnings of welfare recipients Objectives: 1) To serve welfare recipients by providing employment and training 2) Track welfare recipients' employment retention and earnings information					
SERVICES/ PROGRAMS	Goal 1: Jobs, Employment, and Training (JET) Program					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of welfare recipients who receive training	-	72	41	50	60
OUTCOMES & BENCHMARKS	% of welfare recipients who obtain employment	>40%	44%	30%	35%	37%
	% of welfare recipients who retain jobs	>40%	40%	35%	37%	40%
	% of cases closed due to earnings	>40%	25%	22%	25%	27%

County-wide Strategic Plan Directive:
 Goal 3, Objective 2: Consider opportunities in improve economic development in the region.
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$1,593,332	\$2,243,775	\$3,593,548	\$5,386,373	\$1,270,000
Interest		\$19	\$71		
Other Revenue					
Total Revenues	\$1,593,332	\$2,243,794	\$3,593,619	\$5,386,373	\$1,270,000
Expenditures					
Personnel Services	\$166,479	\$197,414	\$229,525	\$226,456	\$226,082
Supplies	\$21,674	\$74,945	\$77,955	\$45,530	\$9,105
Other Services & Charges	\$1,391,738	\$1,955,463	\$3,298,033	\$5,115,387	\$1,034,813
Total Expenditures	\$1,579,891	\$2,227,822	\$3,605,513	\$5,387,373	\$1,270,000

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Fund: 2749 Workforce Investment Act - 3/31 Grant Programs

Function Statement

This fund accounts for various fiscal year ending 3/31 grants.

Resources

Personnel

Personnel information is reported in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$16,779	\$17,500	\$17,500	\$97,663	\$8,834
Other Revenue			\$5,000		
Total Revenues	\$16,779	\$17,500	\$22,500	\$97,663	\$8,834
Expenditures					
Personnel Services					
Supplies				\$1,858	\$176
Other Services & Charges	\$16,780	\$17,500	\$22,500	\$95,805	\$8,658
Total Expenditures	\$16,780	\$17,500	\$22,500	\$97,663	\$8,834

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Function Statement

This fund records grants which the County passes through to other agencies. The prior year budgets included grants for juvenile services, public safety, and economic development.

The County received a federal Energy Efficiency and Conservation Block Grant (ARRA funds) in 2010, and the grant will be finished in 2012. The grant has funded a traffic light study on US 31, energy audits for municipalities in Ottawa County as well as energy audits and capital improvements to various County facilities to make the buildings more energy efficient.

County-wide Strategic Plan Directive:

Goal 3, Objective 3: Continue initiatives to preserve the physical environment

Resources

Personnel

	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Deputy/Road Patrol	1.000	1.000	0.000	\$0

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$84,435	\$69,698	\$1,238,844	\$1,031,564	\$30,000
Other Revenue					
Other Financing Sources	\$24,729	\$25,181	\$27,408	\$33,564	
Total Revenues	\$109,164	\$94,879	\$1,266,252	\$1,065,128	\$30,000
Expenditures					
Personnel Services	\$68,004	\$69,943	\$76,852	\$88,761	
Supplies	\$562	\$1,625	\$15,588	\$3,750	
Other Services & Charges	\$40,598	\$23,312	\$722,660	\$511,664	
Capital Outlay			\$451,153	\$460,953	\$30,000
Total Expenditures	\$109,164	\$94,880	\$1,266,253	\$1,065,128	\$30,000

Function Statement

The Emergency Feeding Program distributes surplus USDA food items four months out of the year to eligible applicants. The Commodities Supplemental Food Program (CSFP) distributes twelve months out of the year to eligible seniors and Mothers, Infants and Children program applicants.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	Income eligible residents																		
PRIMARY GOALS & OBJECTIVES	Goal 1: To strengthen needy families by providing food assistance Objectives: 1) To provide USDA supplemental foods to eligible households monthly (CSFP) 2) To provide The Emergency Food Assistance Program (TEFAP) quarterly																		
SERVICES/ PROGRAMS	Goal 1: Commodity Supplemental Food Program; Emergency Food Assistance Program																		
WORKLOAD & EFFICIENCY	<table border="1"> <thead> <tr> <th>ANNUAL MEASURES</th> <th>Target</th> <th>2009</th> <th>2010</th> <th>2011 Estimated</th> <th>2012 Projected</th> </tr> </thead> <tbody> <tr> <td># of individuals obtaining food monthly</td> <td>400</td> <td>425</td> <td>402</td> <td>390</td> <td>390</td> </tr> <tr> <td># of individuals receiving food quarterly</td> <td>2,000</td> <td>1,682</td> <td>2,062</td> <td>2,100</td> <td>2,200</td> </tr> </tbody> </table>	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected	# of individuals obtaining food monthly	400	425	402	390	390	# of individuals receiving food quarterly	2,000	1,682	2,062	2,100	2,200
ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected														
# of individuals obtaining food monthly	400	425	402	390	390														
# of individuals receiving food quarterly	2,000	1,682	2,062	2,100	2,200														

County-wide Strategic Plan Directive:
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$217,979	\$375,694	\$365,851	\$64,100	\$65,000
Other Financing Sources					
Total Revenues	\$217,979	\$375,694	\$365,851	\$64,100	\$65,000
Expenditures					
Personnel Services	\$21,205	\$16,586	\$12,362	\$24,477	\$38,117
Supplies	\$168,594	\$328,664	\$305,051	\$1,652	\$1,834
Other Services & Charges	\$30,830	\$33,966	\$48,238	\$37,971	\$25,049
Capital Outlay					
Total Expenditures	\$220,629	\$379,216	\$365,651	\$64,100	\$65,000

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Fund: 2810 Federal Emergency Management Agency (FEMA)

Function Statement

This fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$20,000	\$24,000	\$2,500		
Interest			\$20		
Other Financing Sources			\$2,480		
Total Revenues	\$20,000	\$24,000	\$5,000		
Expenditures					
Other Services & Charges	\$20,000	\$24,000	\$5,000		
Total Expenditures	\$20,000	\$24,000	\$5,000		

Budget Highlights:

No grant confirmation was received at budget time, so nothing is budgeted for 2012. In 2009, Ottawa County was a pass-through for FEMA funds to other agencies. Since Ottawa County was awarded funds through the American Recovery and Reinvestment Act designated for the same purpose, the County requested a smaller allotment in 2010 and none in 2011.

Function Statement

The functions of the Community Corrections department are to develop alternative sentencing programs appropriate to the County's offender population, thereby reducing commitments to prison and jail and improving utilization of jail space; to evaluate alternative programs for performance and cost effectiveness; to provide a mechanism for communicating and coordinating among the different components of the criminal justice systems; and to gain support of the criminal justice community and general public in the management of alternative programs. Alternative programs managed and supervised include the following: Intensive Supervision Programs (ISP); Court Services Program (Community Service, JAWS), Residential Services, Cognitive Behavioral Therapy, Inmate Case Management and Treatment.

Mission Statement

To provide or refer offenders to programs which divert offenders from traditional jail sentences and promote accountability, reduce criminal/delinquent behaviors and support an environment for change, while balancing the needs and insuring the safety of the people in Ottawa County.

TARGET POPULATION	• Offenders					
PRIMARY GOALS & OBJECTIVES	Goal 1: Rehabilitate offenders Objectives: 1) Eliminate substance abuse 2) Promote restorative justice (e.g. court fees, fines, victim costs, restitution) 3) Encourage offender education and employment 4) Ensure compliance of court order					
	Goal 2: Reduce cost of jail and prison operations Objectives: 1) Divert offenders from jail and/or prison					
SERVICES/ PROGRAMS	Goal 3: Provide exceptional services/programs Objectives: 1) Maintain high-efficiency work outputs ¹ 2) Provide cost-effective services ² 3) Meet or exceed the results of peer services/programs ³					
	Goal 1: Traditional Probation; Intensive Supervision Probation (ISP); Community Service/Jail Alternative Work Service; Cognitive Behavioral Therapy (CBT); Inmate Case Management and Treatment Goal 2: Jail Diversion Goal 3: Performance-Based Budgeting (e.g. Workload-Trend Analysis; Benchmark Analysis; Cost-Effectiveness Analysis)					
	ANNUAL MEASURES	Target	2009 Actual	2010 Actual	2011 Estimated	2012 Projected
WORKLOAD	# of probation enrollments	2,600	2,627	2,578	2,600	2,600
	# of ISP enrollments	200	206	197	190	200
	# of enrollments in community service/JAWS	950	981	915	925	950
	# of home visits attempted	20,000	18,827	20,028	20,000	20,000
	# of home visits successful (i.e. probationer contact made)	15,000	13,268	15,295	15,000	15,000
	# of office visits conducted (i.e. probationer reported in-person)	50,000	44,296	49,648	51,000	53,000
	# of drug tests administered	30,000	31,686	30,111	31,500	31,500
	# of alcohol tests administered	48,000	40,749	46,979	48,000	48,000
EFFICIENCY	Cost of Community Corrections per capita (<i>General Fund</i>)	n/a	\$3.77	\$3.68	\$3.92	\$3.82
	Cost of Community Corrections per FTE ⁴ (<i>General Fund</i>)	n/a	\$2,336	\$2,353	\$2,516	\$2,543
	# of probation/ISP enrollees per Community Corrections FTE ⁴	n/a	313.91	339.45	386.16	387.54
OUTCOMES & BENCHMARKS	OWI III prison commitment rate	<10%	3.2	5.3	8.0	8.0
	Straddle Cell offender prison commitment rate	<24%	10.8	17.2	15	15
	Prison commitment rate (overall County rate)	<10%	8.2	9.1	8.5	9

1. Department efficiency is assessed using annual workload and efficiency measures identified in the Performance Outline
 2. The cost-effectiveness of department services is determined using the outcome and benchmark measures identified in the Performance Outline
 3. The counties that will be used for benchmarking purposes will be determined based on, but not limited to, the following considerations: Population size; County equalized value; General Fund expenditures; data availability; and/or any other factors deemed necessary to ensure comparable benchmarks
 4. FTE is calculated using Fiscal Service's History of Positions By Fund report

Fund: 2850 Community Corrections Program

County-wide Strategic Plan Directive:

Goal 3, Objective 4: Continue initiatives to positively impact the community

Goal 4, Objective 1: Review and evaluate the organization, contracts, programs, systems and services for potential efficiencies

Resources

Personnel

Position Name	2010 # of Positions	2011 # of Positions	2012 # of Positions	2012 Budgeted Salary
Director of Probation & Community Correction	0.900	0.750	0.750	\$57,714
Assistant Director of Probation Services	0.250	0.250	0.250	\$15,707
Court Services Coordinator	1.000	1.000	1.000	\$51,993
Court Services Officer	1.625	1.625	1.000	\$44,984
Probation Officer-Substance Abuse	3.600	2.800	2.800	\$142,609
Senior Secretary	0.800	0.800	0.800	\$30,007
	8.175	7.225	6.600	\$343,013

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$220,000	\$220,000	\$220,000	\$241,046	\$241,046
Charges for Services	\$244,125	\$209,228	\$197,817	\$190,247	\$190,247
Other Revenue	\$10,736	\$10,274	\$9,896	\$9,374	\$9,374
Other Financing Sources	\$522,785	\$557,701	\$519,991	\$485,197	\$559,672
Total Revenues	\$997,646	\$997,203	\$947,704	\$925,864	\$1,000,339
Expenditures					
Personnel Services	\$704,061	\$688,415	\$678,230	\$605,118	\$627,465
Supplies	\$28,134	\$22,266	\$18,452	\$14,700	\$18,842
Other Services & Charges	\$249,124	\$266,978	\$266,549	\$271,533	\$354,032
Other Financing Uses		\$19,543	\$31,106	\$135,374	
Total Expenditures	\$981,319	\$997,202	\$994,337	\$1,026,725	\$1,000,339

Budget Highlights:

The County is utilizing more part-time positions which significantly decreases costs. In 2011, the County received an increase in State funding for administration functions which is also anticipated for 2012. This additional revenue helps offset falling charges for services. During 2011, the County transferred \$100,861 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

Fund: 2855 Revenue Sharing Reserve Fund

Function Statement

The Revenue Sharing Reserve Fund was created in 2004 as required by the State of Michigan. The fund accounts for the additional tax revenue received as a result of the acceleration of the millage levy from December to July. The fund transfers an amount to the General Fund equal to the amount the County would have received from the State for Revenue Sharing Payments had they not been temporarily discontinued.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Taxes					
Interest	\$526,673	\$74,147	\$31,335		
Total Revenues	\$526,673	\$74,147	\$31,335		
Expenditures					
Other Financing Uses	\$4,497,516	\$4,695,407	\$4,681,321	\$422,130	
Total Expenditures	\$4,497,516	\$4,695,407	\$4,681,321	\$422,130	

Budget Highlights:

As planned, this fund will be depleted in 2011. Revenue sharing payments have been reinstated by the State of Michigan.

Function Statement

The Community Action Agency fund is used to account for grant monies to be applied to various community programs for the impoverished residents of Ottawa County. Such grants include employment activities, income management, housing, emergency assistance, and nutrition.

Mission Statement

Reduce the effects of poverty within Ottawa County.

TARGET POPULATION	<ul style="list-style-type: none"> Income Eligible Residents of Ottawa County 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: To effectively administer Community Action Agency programs and provide effective customer service by promoting effective partnerships with other agencies.</p> <p>Objectives:</p> <ol style="list-style-type: none"> To effectively administer Community Action Agency (CAA) programs. To create and maintain partnerships among supporters and providers of service To assist every household seeking assistance 					
SERVICES/ PROGRAMS	<p>Goal 1: Management Plan; Community Partnership Program; Application Processing</p>					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES					
		Target	2009	2010	2011 Estimated	2012 Projected
	# of partnerships created/maintained	54	63	63	65	65
	# of applicants assisted	5,200	5,600	5,298	5,300	5,300

County-wide Strategic Plan Directive:
 Goal 3, Objective 2: Consider opportunities in improve economic development in the region.
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$577,679	\$576,355	\$936,494	\$618,548	\$384,364
Rents					
Other Revenue	\$38,831	\$31,017	\$21,904	\$50,000	\$40,000
Other Financing Sources	\$29,000	\$33,623	\$29,000	\$29,000	\$29,000
Total Revenues	\$645,510	\$640,995	\$987,398	\$697,548	\$453,364
Expenditures					
Personnel Services	\$334,629	\$347,341	\$410,852	\$293,988	\$252,543
Supplies	\$77,622	\$67,041	\$93,489	\$93,890	\$82,383
Other Services & Charges	\$216,617	\$214,420	\$497,426	\$292,542	\$118,438
Capital Outlay			\$17,128	\$17,128	
Other Financing Uses		\$450	\$2,480		
Total Expenditures	\$628,868	\$629,252	\$1,021,375	\$697,548	\$453,364

Budget Highlights:

This fund can vary depending on whether grants have been extended or have ended as well as the award amount received from the State. Consequently, the budget can vary significantly from year to year.

Function Statement

The Weatherization Program supplies funds for weatherizing homes of the disadvantaged, elderly, and impoverished persons. The Weatherization Program also provides energy education.

Mission Statement

Reduce the effects of poverty within Ottawa County

TARGET POPULATION	• Income Eligible Ottawa County Residents					
PRIMARY GOALS & OBJECTIVES	Goal 1: To improve the conditions in which low-income persons live Objectives: 1) To provide energy education to customers 2) To provide energy-savings measures to eligible participants					
SERVICES/ PROGRAMS	Goal 1: Energy Education Program; Energy Reduction Program					
WORKLOAD & EFFICIENCY	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	# of individuals receiving energy-saving education	250	151	187	200	125
	# of homes receiving energy-saving measures	250	85	153	175	100

County-wide Strategic Plan Directive:
 Goal 3, Objective 4: Continue initiatives to positively impact the community

Resources

Personnel

Personnel information is recorded in Fund 2740.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$179,015	\$293,630	\$663,686	\$1,832,819	\$1,468,170
Other Revenue			\$21,282	\$64,500	\$50,000
Other Financing Sources					
Total Revenues	\$179,015	\$293,630	\$684,968	\$1,897,319	\$1,518,170
Expenditures					
Personnel Services	\$38,463	\$59,499	\$274,281	\$450,770	\$310,108
Supplies	\$107,376	\$182,603	\$306,834	\$1,189,174	\$992,837
Other Services & Charges	\$33,175	\$51,531	\$100,277	\$240,299	\$215,225
Capital Outlay				\$16,576	
Total Expenditures	\$179,014	\$293,633	\$681,392	\$1,896,819	\$1,518,170

Budget Highlights:

Grant awards can fluctuate based on need. Beginning in 2010, the County is receiving Federal Stimulus Funds.

Fund: 2901 Department of Human Services

Function Statement

This fund is used primarily to account for the State of Michigan Department of Human Services activities in Ottawa County. These services include welfare, child protection services, and various other assistance programs to disadvantaged citizens.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$180,871	\$150,779	\$171,723	\$175,000	\$175,000
Charges for Services	\$36,000				
Rents					
Other Revenue	\$3,000	\$1,452	\$2,315	\$431	
Other Financing Sources	\$253,508	\$135,160	\$74,837	\$73,750	\$73,690
Total Revenues	\$473,379	\$287,391	\$248,875	\$249,181	\$248,690
Expenditures					
Personnel Services	\$67,400				
Supplies	\$180,699	\$7,223	\$3,318	\$1,556	\$993
Other Services & Charges	\$190,327	\$280,168	\$255,998	\$247,625	\$247,697
Operating Transfers	\$500,000			\$250,000	
Total Expenditures	\$938,426	\$287,391	\$259,316	\$499,181	\$248,690

Budget Highlights:

The County transferred \$250,000 during the year from this fund in preparation of switching from a Defined Benefit Plan to a Defined Contribution Plan for future hires.

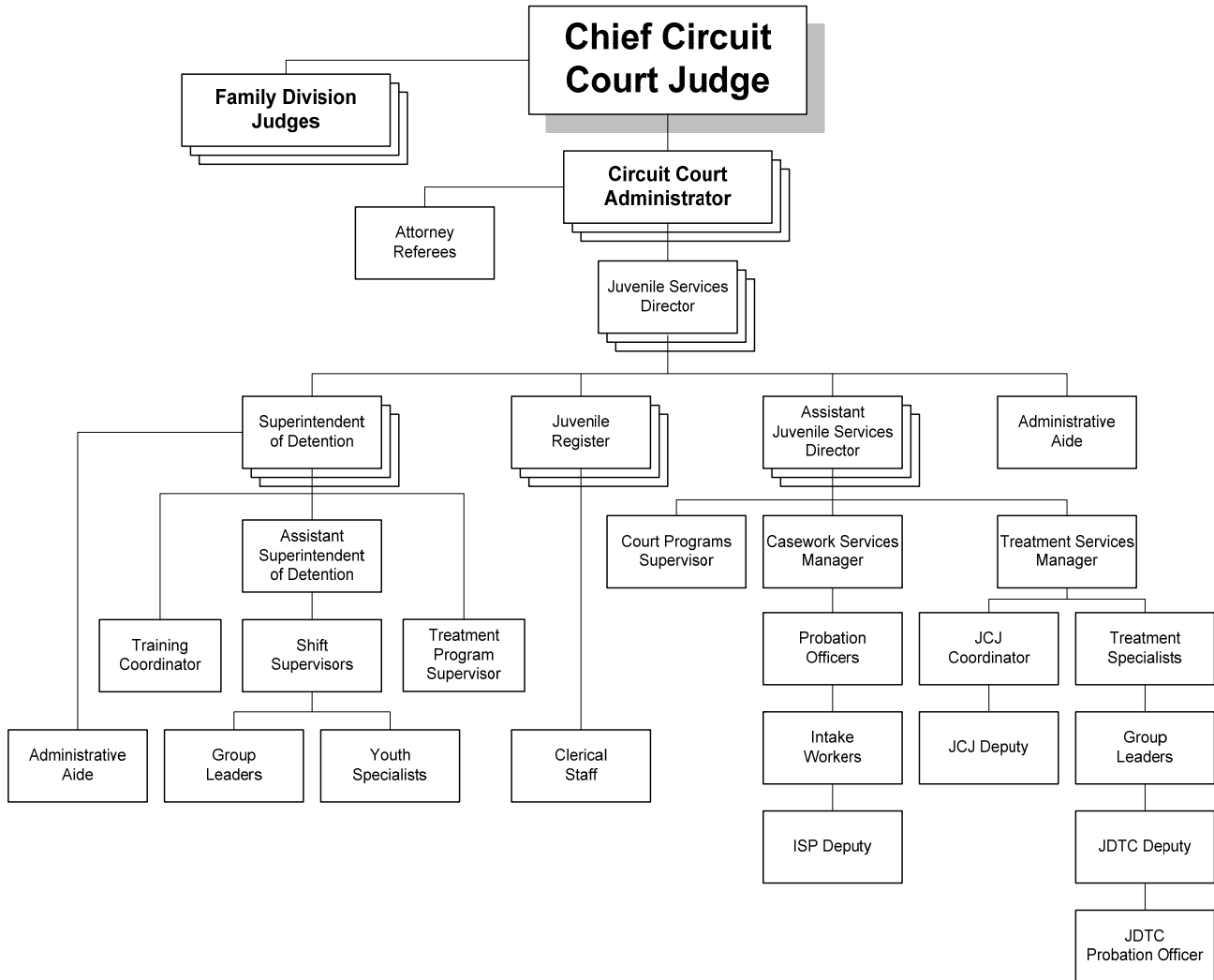
Function Statement

The Child Care Fund (CCF) provides programming for delinquent and/or neglect/abuse cases. These programs include specialized treatment programs in the Juvenile Detention Center, general detention, all community-based, in-home treatment programs and residential treatment placement. Approximately 68 full-time staff positions, including administrators, and all treatment programs are included in this budget. The Michigan CCF reimburses the County for 50% of all staff and program expenditures from state funds. This budget and the programs are audited on an annual basis by the Michigan Department of Human Services, Bureau of Juvenile Justice based on specific criteria as reflected in the performance measures.

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust.

20th Judicial Circuit Court Family Division / Juvenile Services



Fund: (2920) Child Care Fund

TARGET POPULATION	<ul style="list-style-type: none"> • Juvenile Offenders • Citizens • Law Enforcement • Agencies • Schools • Attorneys • State Agencies, e.g. Department of Human Services, Department of Community Health • Prosecutor’s Office, County Administration, Human Resources and various other County departments 					
PRIMARY GOALS & OBJECTIVES	<p>Goal 1: To ensure compliance with Child Care Fund audit requirements</p> <p>Objective 1: Collect required data and review all expenditures for proper authorization, documentation, and eligibility</p> <p>Objective 2: Collect required data and review all program case files for proper authorization, documentation, and eligibility</p> <p>Objective 3: Collect required data and review all program criteria requirements</p>					
SERVICES/ PROGRAMS	<p>Goal 1: Management of the Child Care Fund In-Home Care Program, Detention Center and Residential Treatment Services</p>					
WORKLOAD	ANNUAL MEASURES	Target	2009	2010	2011 Estimated	2012 Projected
	Data collection and management of all audit requirements	-				
	Goal 1: To ensure compliance with Child Care Fund audit requirements					
EFFICIENCY	% compliance with having the minimum # of face-to-face youth contacts per week	100%	100%	100%	100%	100%
	% compliance with having the required ratio of 1:20 (for what?)	100%	100%	100%	100%	100%
	% compliance with having a copy of the agreement between the juvenile, parent(s) and Court that is signed and dated by all parties in response to settling a complaint	100%	100%	100%	100%	100%
	% compliance with having documentation reflecting a preliminary hearing and temporary order for services	100%	100%	100%	100%	100%
	% compliance with all additional petitions	100%	100%	100%	100%	100%
	% compliance with having adjudication and dispositional orders reflecting dates and offense(s)	100%	100%	100%	100%	100%
	% compliance with having face sheets reflecting case demographic data and offense record	100%	100%	100%	100%	100%
	% compliance with having a family case assessment reflecting the problem and need for specific-component services	100%	100%	100%	100%	100%
	% compliance with having a treatment plan with objectives and action steps stated signed by the worker	100%	100%	100%	100%	100%
	% compliance with having a Court order reflect the requirement of a juvenile’s participation	100%	100%	100%	100%	100%
	% compliance with submitting quarterly progress reports	100%	100%	100%	100%	100%
	% compliance with the length of time each youth has been involved in a program funded by the CCF	100%	100%	100%	100%	100%
% compliance with termination criteria, dismissal orders	100%	100%	100%	100%	100%	
OUTCOMES & BENCHMARKS	% compliance with Child Care Fund audit	100%	100%	100%	100%	100%
CUSTOMER SERVICE	% of attorneys satisfied with department services	90%	N/A*	94%	N/A*	95%
	% of public customers indicating interaction with staff was courteous, respectful, and friendly	90%	N/A*	90%	N/A*	95%

*Survey completed biannually

Resources				
Personnel	2010	2011	2012	2012
	# of Positions	# of Positions	# of Positions	Budgeted Salary
<u>Position Name</u>				
Detention Superintendent	1.000	1.000	1.000	\$73,134
Assistant Superintendent	1.000	1.000	1.000	\$62,827
Director of Juvenile Services	0.850	0.850	0.850	\$86,162
Assistant Director of Juvenile Services	0.875	0.875	0.875	\$67,333
Training Coordinator	1.000	1.000	0.000	\$0
Treatment Program Supervisor	0.000	0.000	1.000	\$58,977
Administrative Aide	4.000	3.000	1.000	\$36,773
Group Leader - Juvenile	6.000	6.000	7.000	\$276,741
Youth Specialist	18.650	18.650	17.650	\$616,662
Shift Supervisor	5.000	5.000	5.000	\$259,437
Casework Services Manager	1.000	1.000	1.000	\$61,139
Senior Caseworker	2.000	2.000	2.000	\$101,018
Treatment Specialist	6.000	6.000	5.000	\$252,175
Programs Supervisor	1.000	1.000	1.000	\$58,977
Treatment Services Manager	1.000	1.000	1.000	\$67,200
Caseworker	11.000	11.000	11.000	\$566,117
Assistant Juvenile Register	1.000	1.000	1.000	\$32,188
Treatment Services Clerk	0.000	1.000	0.000	\$0
Circuit Court Administrator	0.000	0.340	0.340	\$37,085
Juvenile Court Clerk II	0.000	0.000	1.000	\$35,362
Administrative Clerk	0.000	0.000	1.000	\$32,057
Juvenile Community Justice Supr	0.000	1.000	1.000	\$58,977
Lieutenant	0.300	0.300	0.300	\$22,671
Assessment Unit Coordinator	1.000	0.000	0.000	\$0
Deputy	3.000	3.000	3.000	\$178,312
	65.675	66.015	64.015	\$3,041,325
Funding				
	2008	2009	2010	2011
	Actual	Actual	Actual	Current Year Estimated
				2012 Adopted by Board
Revenues				
Intergovernmental Revenue	\$3,731,471	\$3,824,845	\$3,648,170	\$3,479,228
Other Revenue	\$620,898	\$567,524	\$528,276	\$716,700
Other Financing Sources	\$4,107,509	\$4,045,802	\$3,992,884	\$3,638,800
Total Revenues	\$8,459,878	\$8,438,171	\$8,169,330	\$7,834,728
Expenditures				
Personnel Services	\$4,028,899	\$3,891,369	\$4,292,219	\$4,547,582
Supplies	\$212,600	\$179,390	\$179,283	\$182,002
Other Services & Charges	\$3,998,002	\$4,269,280	\$3,215,059	\$3,105,144
Other Financing Uses	\$500,000			\$750,000
Total Expenditures	\$8,739,501	\$8,340,039	\$7,686,561	\$8,584,728

Budget Highlights:

The number of positions and personnel services expenditures had been increasing with the allocation of .85 of Juvenile Services Director (2010) and .34 of Circuit Court Administrator (2011) to this fund based on a time study. 2012 saw a decrease due to not funding open positions, and transfers to other funds.

The Operating Transfer in 2008 was a one time transfer for the Grand Haven/West Olive building projects. The Operating Transfer in 2011 was a one time transfer to help fund the DB/DC changeover.

Fund: 2921 Child Care-Social Services

Function Statement

The Child Care - Social Services fund is used to account for the foster care of children under the direction of the Michigan Department of Human Services - Ottawa County office.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue	\$3,604	\$259	\$271	\$500	\$500
Other Revenue					
Other Financing Sources	\$3,854	\$409		\$1,000	\$1,000
Total Revenues	\$7,458	\$668	\$271	\$1,500	\$1,500
Expenditures					
Other Services & Charges	\$7,458	\$668	\$796	\$1,500	\$1,500
Other Financing Uses				\$73,260	
Total Expenditures	\$7,458	\$668	\$796	\$74,760	\$1,500

Budget Highlights:

During 2011, the County transferred \$73,260 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Pension Plan to a Defined Contribution Pension Plan for future hires.

Fund: 2930 Soldiers & Sailors Relief

Function Statement

The Soldiers & Sailors Relief Commission determines the eligibility of claims from indigent veterans and authorizes the requested payments. Eligibility is determined by the time and length of service during an armed conflict, honorable discharge, and length of residency in Ottawa County.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Other Financing Sources	\$34,275	\$36,426	\$45,725		
Total Revenues	\$34,275	\$36,426	\$45,725		
Expenditures					
Other Services & Charges	\$34,274	\$36,426	\$45,725		
Total Expenditures	\$34,274	\$36,426	\$45,725		

Budget Highlights:

The County has implemented Governmental Accounting Standards Board Statement 54 in 2011 which requires that a substantial portion of a fund's inflows be derived from restricted or committed revenue sources in order to be accounted for separately in a Special Revenue fund. This fund did not meet the requirement, so it has been combined with the General Fund in 2011.

Fund: 2941 Veterans Trust

Function Statement

The Veterans' Trust fund was established under Section 35.607 of the State of Michigan Compiled Laws of 1970. It is used to account for monies received by the state and distributed to veterans in need of assistance.

Resources

Personnel

No personnel has been allocated to this department.

Funding

Budget Summary	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Current Year Estimated	Adopted by Board
Revenues					
Intergovernmental Revenue	\$27,300	\$26,220	\$21,872	\$60,000	\$24,704
Other Financing Sources					
Total Revenues	\$27,300	\$26,220	\$21,872	\$60,000	\$24,704
Expenditures					
Other Services & Charges	\$26,484	\$25,981	\$23,353	\$60,000	\$24,704
Total Expenditures	\$26,484	\$25,981	\$23,353	\$60,000	\$24,704

Budget Highlights:

The County Board approved the hiring of a new part-time contractual position paid out of the General Fund to assist the veterans in completing paperwork. The above costs include only costs incurred by the veterans and paid by the State of Michigan, but the additional assistance has had a positive effect on the veterans.

Fund: 2970 DB/DC Conversion

Function Statement

The DB/DC Conversion fund was established in 2011 to account for funds earmarked for the extra initial costs of the County changing from a defined benefit pension system to a defined contribution pension system for new hires. Once the new pension has been implemented, funds will be drawn from this fund to cover the resulting higher retirement costs for employees remaining in the defined benefit system.

County-wide Strategic Plan Directive:
 Goal 1, Objective 3: Approve a strategy to move to a defined contribution plan for new hires

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues	<hr/>				
Charges for Services				\$343,000	
Interest				\$20,932	\$22,712
Other Revenue					
Other Financing Sources				\$4,271,527	
Total Revenues	<hr/>			\$4,635,459	\$22,712
	<hr/>				
Expenditures	<hr/>				
Other Financing Uses					
Total Expenditures	<hr/>				
	<hr/>				

Fund: 2980 Compensated Absences

Function Statement

The Compensated Absences fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services	\$119,722	\$39,212	\$69,431	\$90,000	\$76,122
Interest	\$176,321	\$45,642	\$45,845	\$37,643	\$18,848
Other Revenue					
Other Financing Sources					
Total Revenues	\$296,043	\$84,854	\$115,276	\$127,643	\$94,970
Expenditures					
Personnel Services	\$84,084	\$131,317	\$71,125	\$87,100	\$55,000
Supplies					
Other Financing Uses		\$500,000		\$375,000	
Total Expenditures	\$84,084	\$631,317	\$71,125	\$462,100	\$55,000

Budget Highlights:

Expenditures can vary depending on the number and size of sick bank payoffs in a given year. During 2011, the County transferred \$375,000 from this fund to the DB/DC Conversion fund (2970) in preparation of switching from a Defined Benefit Pension Plan to a Defined Contribution Pension Plan for future hires.

**COUNTY OF OTTAWA
DEBT SERVICE FUND (5692-5695)**

Building Authority Fund (5692-5695) - This Fund was established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Bonds have been issued for the following projects: 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff Administrative Annex; 2005- Holland District Court Building; 2007-Grand Haven Courthouse. A portion of the 1992 bonds was refinanced during 2006, and a portion of the 1997 bonds was refunded during 2005. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa or other identified payment mechanisms.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Charges for Services					
Interest	\$12				
Rents	\$2,774,563	\$2,779,913	\$2,388,298	\$2,382,589	\$1,823,020
Other Revenue					
Other Financing Sources	\$762,713	\$762,200	\$761,900	\$762,875	\$762,900
Total Revenues	\$3,537,288	\$3,542,113	\$3,150,198	\$3,145,464	\$2,585,920
Expenditures					
Debt Service	\$3,537,601	\$3,542,113	\$3,150,198	\$3,145,464	\$2,585,920
Other Financing Uses		\$10,488			
Total Expenditures	\$3,537,601	\$3,552,601	\$3,150,198	\$3,145,464	\$2,585,920

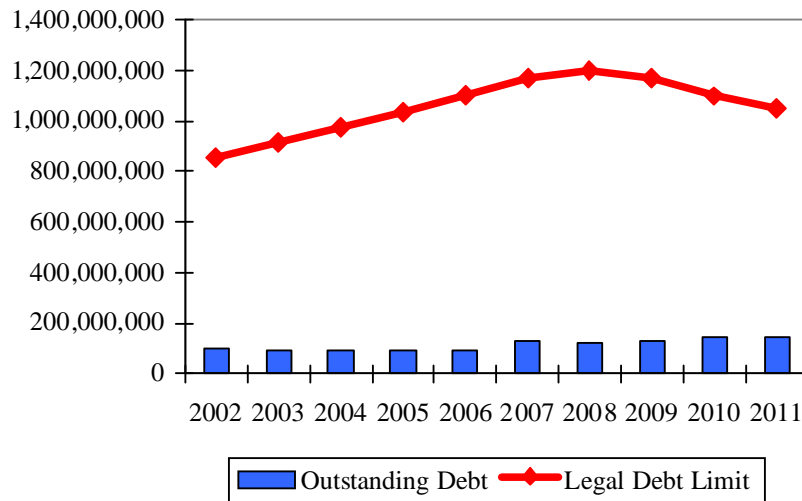
Budget Highlights:

Both revenue and expenditures are lower because the bond issue for Probate Court/Jail facility was paid off during 2011.

County of Ottawa Debt Information

The County of Ottawa assumes debt to provide funding for the construction of water and sewage disposal systems, drains, buildings, and to refund previously issued bonds. Under the State of Michigan Constitution of 1963, Article VII, Section 11, “No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation.” Consequently, Ottawa County, with a 2011 assessed value of \$10,491,709,804 is limited to no more than \$1,049,170,980 of debt. The County’s total debt at October 31, 2011 is \$143,949,833 or approximately 1.4% of the assessed value - well below the legal limit. The graph below illustrates the additional legal debt capacity of the County of Ottawa.

County of Ottawa Legal Debt Limit and Debt Outstanding



Future Debt

The County has no plans to issue debt for the primary government. Ottawa County Public Utilities, a component unit, is not budgeted to issue bonds at this time due to slower new construction. The Ottawa County Drain Commission, a component unit, is likely to issue \$3.5 million in bonds for drain work in Park Township in 2012.

Effect of Debt Payments on County Operations

None of the County’s general operating levy is used for debt payments. Instead, separate revenue streams were identified for repayment before the bonds were issued. The table that follows identifies the County’s direct debt and the payment source for the issues:

Project	2012 Debt	
	Service Payment	Funding Source
Administrative Annex	1,224,188	Delinquent Tax Revolving Fund
Holland District Court Building	598,031	Delinquent Tax Revolving Fund
Grand Haven/Fillmore St	762,575	Revenues/Fund Equity of Select Funds
	<u>\$2,584,794</u>	

The Delinquent Tax Revolving Fund (an Enterprise fund) had been allowed to build equity for several years. As of 12/31/10, the fund had equity of \$24.3 million. Although total equity is projected to decrease through 2017, equity is projected to grow steadily after 2017. Actual results will depend on whether money is transferred to other funds in future years. The Appendix of this document includes projections on this fund and the other Financing Tools.

Funding for the debt payments of the Grand Haven/Fillmore Street issue is coming from the following sources:

- Ottawa County, Michigan Insurance Authority - 20%, up to \$150,000/yr
- Telecommunications - 20%, up to \$150,000/yr
- Delinquent Tax Revolving Fund - 20%, up to \$150,000/yr
- Infrastructure - 17%, up to \$125,000/yr
- Public Improvement - 23%, remainder of payment

Payments began in 2008 and continue for 20 years. Although the payments are not anticipated to affect the function of these funds, investment income will be impacted. The remaining debt, issued by the component units, is paid by the benefiting municipalities and property owners.

Bonds:

The County principally uses general obligation bonds to provide funds for these projects. The majority of the general obligation bonds, \$120,238,501, were issued by the Ottawa County Public Utilities System, a component unit of Ottawa County, for water and sewer projects. The principal and interest payments on these water and sewer project issues are repaid generally from funds received from local municipalities in the County. The interest rate on these issues ranges from 2.0% to 7.6% percent.

In addition, the Ottawa County Drain Commissioner has just over \$538,000 in bonds outstanding for the Munn drainage district and Nunica drainage district. Principal and interest is paid from drain assessments levied. The interest rate on these issues ranges from 2.0% to 4.85% percent.

Last, \$20,965,000 is estimated primary government debt outstanding at 12/31/11 for the projects mentioned previously. The Building Authority makes the principal and interest

payments with revenues collected from lease agreements with the County. The interest rate on these issues ranges from 3.0% to 5.05% percent.

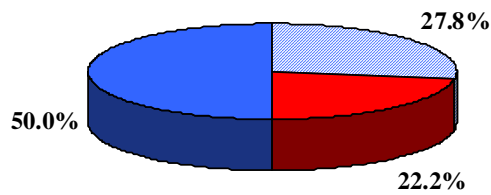
The County has pledged its full faith and credit for payment on the above obligations. Ottawa County has obtained a AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aaa for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for General Obligation Unlimited and Limited Tax Bonds.

Notes Payable:

The Drain Commissioner has issued several notes to pay for work and/or repairs to eighteen drainage projects in Ottawa County. The notes total \$2,207,900, and of this total, \$1,209,000 was issued during 2011. Two years of record rainfall precipitated the need (see the Capital Construction section for more information. The County did not pledge its full faith and credit for the above notes.

Debt Retirements:

County of Ottawa Debt Retirements



■ 5 Years ■ 10 Years ■ Beyond 10 Years

The percentage of debt to be retired in five, ten, and beyond ten years indicates how fast the County is retiring its debt. Rating agencies expect 50% of the debt to be retired within ten years. The graph that follows shows that Ottawa County, scheduled to retire 50.0% of its debt within ten years, approximates established standards.

Debt per Capita

Ottawa County has experienced high growth in the last several years. Consequently, debt has been issued to fund the required infrastructure and some of the facilities needed. Listed below is the debt per capita information for the last ten years.

Year	Population	Net Bonded Debt per Capita (Direct Debt)	Net Bonded Debt per Capita (Total Debt)
2001	243,571	\$84	\$429
2002	245,913	78	421
2003	249,391	71	382
2004	252,351	65	365
2005	255,406	91	378
2006	257,671	84	349
2007	259,206	106	507
2008	260,364	105	477
2009	261,957	96	510
2010	263,801	88	551

Debt per Capita Comparison

County	Population	2010 Total Debt per Capita *
Ottawa	263,801	\$88
Kent	602,622	609
Muskegon	175,000	939
Allegan	111,408	131

* It should be noted that both Kent and Muskegon have issued debt for their airports; Ottawa and Allegan have no airport associated debt.

The schedule that follows details the principal and interest payments by year.

County of Ottawa Schedule of Debt Service Requirements

OTTAWA COUNTY - PRIMARY GOVERNMENT					OTTAWA COUNTY - COMPONENT UNITS				REPORTING ENTITY
Budget Year	Amount Outstanding Beginning of Year	Principal Retirements	Interest Requirements	Total Requirements	Amount Outstanding Beginning of Year	Principal Retirements	Interest Requirements	Total Requirements	Total Requirements
General Obligation Bonds (Non-major Funds):					General Obligation Bonds:				
2012	20,965,000	1,635,000	949,794	2,584,794	120,776,933	5,903,767	5,345,111	11,248,878	13,833,672
2013	19,330,000	1,690,000	887,519	2,577,519	114,873,166	6,040,766	5,120,178	11,160,944	13,738,463
2014	17,640,000	1,775,000	807,019	2,582,019	108,832,400	5,976,766	4,917,240	10,894,006	13,476,025
2015	15,865,000	1,860,000	722,419	2,582,419	102,855,634	5,408,767	4,719,757	10,128,524	12,710,943
2016	14,005,000	1,950,000	629,419	2,579,419	97,446,867	5,608,767	4,521,364	10,130,131	12,709,550
2017	12,055,000	2,045,000	536,469	2,581,469	91,838,100	5,870,767	4,316,192	10,186,959	12,768,428
2018	10,010,000	920,000	437,844	1,357,844	85,967,333	5,495,766	4,093,163	9,588,929	10,946,773
2019	9,090,000	960,000	400,513	1,360,513	80,471,567	5,450,212	3,872,539	9,322,751	10,683,264
2020	8,130,000	1,000,000	358,981	1,358,981	75,021,355	4,542,853	3,656,349	8,199,202	9,558,183
2021	7,130,000	1,050,000	312,701	1,362,701	70,478,502	4,605,767	3,464,482	8,070,249	9,432,950
2022-2026	6,080,000	5,350,000	850,365	6,200,365	65,872,735	23,930,767	14,012,828	37,943,595	44,143,960
2027-2031	730,000	730,000	32,850	762,850	41,941,968	25,376,968	7,876,278	33,253,246	34,016,096
2032-2036					16,565,000	11,730,000	2,233,587	13,963,587	13,963,587
2037-2041					4,835,000	4,835,000	438,500	5,273,500	5,273,500
					Notes Payable*:				
2012					2,207,900	1,515,300	34,417	1,549,717	1,549,717
2013					692,600	199,800	21,521	221,321	221,321
2014					492,800	199,800	14,785	214,585	214,585
2015					293,000	192,200	10,123	202,323	202,323
2016					100,800	89,800	5,455	95,255	95,255
2017					11,000	11,000	1,135	12,135	12,135
		<u>\$20,965,000</u>	<u>\$6,925,893</u>	<u>\$27,890,893</u>		<u>\$122,984,833</u>	<u>\$68,675,006</u>	<u>\$191,659,839</u>	<u>\$219,550,732</u>

All figures are as of 10/31/11. Schedule does not include capital leases.

*Notes payable of the component unit are not guaranteed by the County.

**COUNTY OF OTTAWA
CAPITAL PROJECTS FUND**

Building Authority Fund (5692-5695) - This Fund was established to account for construction projects of the building authority and/or County. Financing is provided by bond proceeds, interest income and occasionally State grants. This fund records only those projects funded with bond proceeds. Other capital construction projects funded with cash are reported, primarily, in the Public Improvement Fund (Special Revenue Fund 2450). Projects at County park facilities are reported in the Parks and Recreation Fund (Special Revenue Fund 2081).

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue					
Interest	\$72,965				
Other Revenue					
Other Financing Sources	\$9,403,905	\$9,191,249	\$180,621		
Total Revenues	\$9,476,870	\$9,191,249	\$180,621		
Expenditures					
Capital Outlay	\$15,006,565	\$9,191,248	\$180,622		
Bond Issue Costs					
Other Financing Uses					
Total Expenditures	\$15,006,565	\$9,191,248	\$180,622		

Budget Highlights:

In October of 2007, the County issued bonds for the construction of a new Grand Haven Courthouse facility. This project was completed in 2010.

2012 Capital Improvements

For the County, capital improvements fall into two categories, capital construction and capital equipment. The total capital expenditures for both categories are \$4,225,987 and are summarized below:

	<u>Routine</u>	<u>Non-Routine</u>
Construction	\$145,000	\$950,000
Equipment:		
Technology	\$558,521	\$1,752,760
Other Capital Outlay	\$779,900	\$39,806
	<u>\$1,483,421</u>	<u>\$2,742,566</u>

1. Capital Construction Projects

Capital construction projects are non-recurring costs related to the acquisition, expansion or major rehabilitation of a physical County structure. Capital projects exceed \$50,000 and have an estimated useful life of at least ten years, or, if part of an existing structure, an estimated useful life of at least the remaining life of the original structure. Infrastructure assets (e.g., roads, bridges, water and sewer systems, sidewalks, and similar items), are the responsibility of the County's component units (the Ottawa County Road Commission, Ottawa County Public Utilities, and the Ottawa County Office of the Drain Commissioner), so these are not discussed in this document.

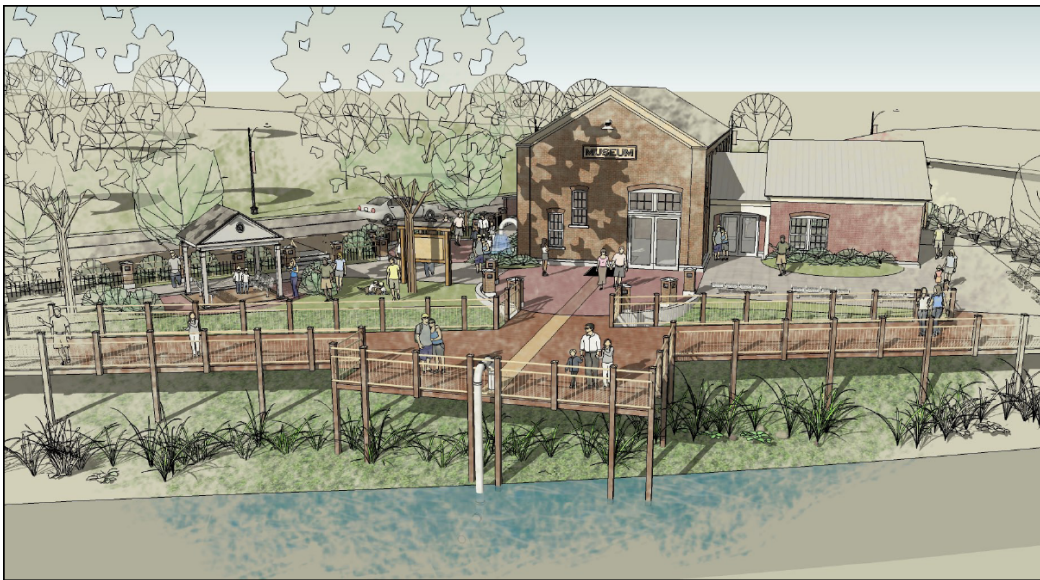
Although the County does not have a formal Capital Improvement Plan, recently completed building projects should provide the needed facilities for the next 10-15 years. Most of the current construction projects for the primary government are for park development as discussed below. Beyond that, the County anticipates expanding the jail and building a new facility for Family Court - Juvenile Detention. However, a start date for that has not yet been determined.

Smaller construction projects (for example, the roofs in the 2012 budget) are submitted with the department's budget in May. Generally, such smaller scale projects relate to replacement and maintenance. The proposals are reviewed during the budget process by County administration, funding is identified, and the results of the analysis are returned to the requesting department (usually Building and Grounds). If it is not approved, the department has the opportunity to discuss the project with Administration at their department budget meetings and ultimately the County Board if the department is still unsatisfied with the outcome. Work is underway to document a building inventory for the County that will help identify smaller construction projects on existing facilities going forward.

Parks and Recreation Projects

The Parks and Recreation Commission has two major park improvement projects slated for 2012. They include the Ottawa Beach Waterfront Walkway and expansion of the Pigeon Creek Park Lodge.

Ottawa Beach Waterfront Walkway: Funding assistance has been requested from the Michigan Natural Resources Trust Fund for a waterfront walkway at the Historic Ottawa Beach Parks. This project is estimated to cost \$600,000 with \$300,000 requested in grant assistance. The walkway will traverse approximately 1,300 feet of shoreline and link the existing Black Lake Boardwalk on the east end of the waterfront with the recently completed Holland Harbor Fishing Access and waterfront walkway. When completed, the waterfront walkway at the Historic Ottawa Beach waterfront will provide a total of 2,400 feet of continuous walkway connecting to the Holland State Park Lake Michigan Unit. Amenities to be included in the project include benches, overlook decks, covered area with permanent spotting scope for bird watching, and interpretive displays. The new walkway segment will have be 12 foot in width to accommodate heavy use. The walkway and all amenities (benches, interpretive displays, etc.) will be designed to universal access standards. Below is the architect drawing of the completed walkway.



Effect on the Operating Budget

Based on the materials used, the walkway is not anticipated to result in significant maintenance costs for the next 15 years.



Pigeon Creek Park Lodge Expansion: Pigeon Creek Park has become a popular winter attraction over the past decade for cross country skiing and sledding with extremely heavy use when snow conditions are suitable. The park lodge building is a key attraction, serving as a warming house with food and beverage concessions and ski and snowshoe rental. The high use levels at the facility create overcrowded conditions on a regular basis. There is inadequate seating space in the warming house and the ski rental concession lacks capacity to serve the volume

of users. This project will add 1,000 square feet @ \$150 per square foot for a total cost of \$150,000.

Effect on the Operating Budget

There will be a small increase in utility costs due to the increase, but the utilities budget for all of the County parks is \$61,000. Consequently, the County does not anticipate any material effect due to the project. Maintenance costs are expected to remain the same.

Improvements to County Facilities

Community Mental Health Building – New Roof: The existing roof is part of the original construction in 1986. The original construction consists of a rubber roof over the top set of bricks fastened to a treated board. A top cap goes over that as the final cover. The membrane has started to shrink, pulling the treated boards that are attached to the brick causing them to move. If not replaced or cut to relieve the pressure it can cause major repair cost. Since the life expectancy of the roof is 20 years and the leakage problem has been ongoing, the County has decided to replace the roof.

Effect on the Operating Budget

The project is will not result in any additional operational costs to the budget. Rather, the project helps the County avoid significant repair costs in the future. Energy costs may decrease slightly due to better insulation, but specific savings are difficult to quantify. In any case, the total utilities budget for the building as a whole is \$35,000, so savings would not be material to the County.

Ferris Street Public Health Building – New Roof: The roof was last replaced in 1979 and consists of a tar and gravel system. Specifically, the roof is leaking in back of the fascia boards and at two of the valleys despite several repairs over the years. In the winter ice backs up in back of the fascia and drip edge which requires the brick under the canopy and eaves be painted every year because the moisture gets into the brick and the paint starts peeling. The replacement roof includes 3 inches of insulation board and a 60 ml reinforced Firestone membrane system.

Effect on the Operating Budget

The project is will not result in any additional operational costs to the budget. Rather, the project helps the County avoid ongoing repair bills (e.g., annual painting) in the future. Energy costs may decrease due to significantly better insulation, but specific savings are difficult to quantify. In any case, the total utilities budget for the building as a whole is \$19,000, so savings would not be material to the County.

The tables that follow summarize 2012 capital construction projects and their anticipated effect on current and future operating budgets

County of Ottawa
Capital Construction Projects - Construction Costs
 Budget Year Ending December 31, 2012

PROJECT DESCRIPTION	CAPITAL CONSTRUCTION COSTS					
	PROPOSED METHOD OF FINANCING	ESTIMATED COSTS		EXPENDED TO DATE (INC. CURRENT YR)	BUDGET YEAR 2012	FUTURE YEARS
		ORIGINAL	AMENDED			
Ottawa County (primary government)						
Ferris Street Health Facility Roof	General Fund Designated Fund Balance	\$60,000	\$60,000	\$0	\$60,000	\$0
Mental Health 12263 James Street Facility Roof	General Fund Designated Fund Balance	\$85,000	\$85,000	\$0	\$85,000	\$0
Ottawa Beach Waterfront Walkway ¹	Grant/Parks & Recreation Millage	\$600,000	\$600,000	\$0	\$600,000	\$0
Pigeon Creek Park - Ski Rental & Concessions ¹	Parks & Recreation Millage	\$150,000	\$150,000	\$0	\$150,000	\$0
General Greenway & Park Land Acquisition ¹	Parks & Recreation Millage	\$200,000	\$200,000	\$0	\$200,000	\$0
Total - Primary Government		\$1,095,000	\$1,095,000	\$0	\$1,095,000	\$0

Capital Construction Projects - Anticipated Annual Operational Costs
 Budget Year Ending December 31, 2012

PROJECT DESCRIPTION	ESTIMATED ANNUAL OPERATION COSTS (includes debt repayment)							
	PROPOSED METHOD OF FINANCING	EXPENDITURE TYPE	ACTUAL PRIOR YEAR 2010	ESTIMATED CURRENT YEAR 2011	BUDGET YEAR 2012	FUTURE YEARS		
						2013	2014	2015
Ottawa County (primary government)								
Ferris Street Health Facility Roof Replacement	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Public Health 12251 James Street Facility Roof Replacement	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Ottawa Beach Waterfront Walkway ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$1,000	\$1,000	\$1,500
Pigeon Creek Park - Ski Rental & Concessions ¹	Property Tax Levy	Maintenance	\$0	\$0	\$500	\$2,000	\$2,000	\$2,500
General Greenway & Park Land Acquisition ¹	Property Tax Levy	Maintenance	\$0	\$0	\$0	\$500	\$500	\$500
Total - Primary Government			\$0	\$0	\$500	\$3,500	\$3,500	\$4,500

2. Capital Equipment Projects

Capital equipment outlays include furniture and equipment purchases with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital outlays are usually budgeted out of the Equipment Pool fund (an Internal Service Fund) and rented back to departments over a period of three to ten years. The Equipment Pool is used to fund these purchases in order to minimize the impact of these expenditures on the County's operating budget. Most capital outlay projects are approved in conjunction with the County's annual budget process, and the review process begins before departments work on the rest of their budgets.

The discussion of capital equipment outlay is divided into two schedules: technology outlays and other capital outlay (primarily vehicles). In both cases, routine replacements are identified separately from non-routine items. The schedule that follows provides information on both the acquisition cost as well as the operating budget impact over the next five years.

The only significant equipment project is the replacement of the County's financial and human resources software. For the last year, the Enterprise Resource Planning (ERP) committee has been studying the financial software for possible replacement to manage an organization's resources, integrating most management functions including accounting and finance, purchasing, human resources and more. The new system will address the following goals:

- 1) Deliver a fully functional ERP solution that automates and standardizes Financial and Human Resource functions across the organization.
- 2) Reduce operating costs through streamlining of best practice processes and workflow.
- 3) Facilitate day-to-day management through real time capabilities.
- 4) Support organizational strategic planning and decision making through reporting tools.
- 5) Reduce redundant data entry and processing tools.
- 6) Improve internal and external customer service and satisfaction
- 7) Reduce future staffing requirements

The County is confident that the selected vendor, Tyler Technologies, Inc., will be able to meet the above goals. The project will cost more than originally projected (\$1 million vs. \$1.6 million), but the County is opting for enhanced grant reporting modules, additional data conversion, several e-modules (such as e-vendor, e-employee, etc.) that are self-service modules that will eventually save our staff throughout the county a great deal of time and various other enhancements.

Acquisition Costs

Operating Budget Costs ¹

Description	Department	Funding Source		Operational Impacts	2012 Budget Amount	2013 Budget Amount	2014 Budget Amount	2015 Budget Amount	2016 Budget Amount	Future Budget Amount	Operating Budget Funding Source	Operational Savings
		for 2012 Purchase	2012 Estimated Purchase Price									
Routine												
Canon Scanner	County Clerk	Equipment Pool	\$5,335	Supports Court Records Imaging	\$1,067	\$1,067	\$1,067	\$1,067	\$1,067		General Fund	Repair cost avoidance; difficult to quantify
GIS Server	Geographic Information Systems	Equipment Pool	\$10,000	Improves reliability	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		General Fund/User Fees	Repair cost avoidance; difficult to quantify
Color Scanner for records	Sheriff	Equipment Pool	\$6,640	Will allow for scanning all inmate records to reduce storage space and improve accessibility	\$1,328	\$1,328	\$1,328	\$1,328	\$1,328		General Fund	Eventually may reduce storage space needs
3 Dell Server w/ ESX Enterpr Plus Software	Information Technology	Equipment Pool	\$67,962	Reduced risk of outages and service disruptions	\$13,592	\$13,592	\$13,592	\$13,592	\$13,592		Various departmental chargebacks	Difficult to quantify
118 PC monitors, 128 PCs, 43 laptops, and 86 printers ²	Various County Departments	Benefitting Department	\$365,411	Maintain functionality and reduce downtime experienced due to equipment failure. Computer equipment is on a 5 year replacement cycle	\$365,411	\$240,860	\$329,748	\$343,941	\$357,303		Benefitting Department	Difficult to quantify
System i Server with Software	Information Technology	Equipment Pool	\$103,173	Will provide more total processing power than the three servers it replaces combined	\$20,635	\$20,635	\$20,635	\$20,635	\$20,635		Various departmental chargebacks thru IT Billing Study	Maintenance Costs on existing servers is more than the 5 year cost of a replacement server.
Non-Routine												
ArcGIS Server Advanced Enterprise	Geographic Information Systems	Equipment Pool	\$20,000	Will provide unlimited mobile applications deployment and desktop application deployment	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		General Fund/User Fees	Improved mobile application sales; difficult to quantify
Data Archiving Appliance	Information Technology	Equipment Pool	\$67,760	To improve efficiency, save disk space, improve archiving search capabilities.	\$13,552	\$13,552	\$13,552	\$13,552	\$13,552		Various departmental chargebacks thru IT Billing Study	Should allow us to forestall purchase of additional disk space for email and document storage.
Additional Storage Area Network/Switches	Information Technology	Equipment Pool	\$48,000	Expanded storage will reduce the risk of service disruption resulting from performance of server storage	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600		Various departmental chargebacks thru IT Billing Study	Difficult to quantify
Deployment Manager software	Information Technology	Equipment Pool	\$17,000	Deployment manager would allow the Help Desk to install, remove, or upgrade applications remotely to individuals or to multiple computers without disruption and publish standard applications, allowing employees to access a web-based catalog of applications for self-installation.	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400		Various departmental chargebacks thru IT Billing Study	User Services currently spends many hours installing software & updates to computers. Numara Deploy would allow this to be done remotely, saving both time and mileage dollars. The hourly cost (with benefits) for User Services personnel is \$35 per hour.
Enterprise Resource Management software/hardware	Fiscal Services, Human Resources, Treasurer and most departments to some degree	Equipment Pool/General Fund/ IT Fund	\$1,600,000	Replaces 20 year old software; functionality is expected to improve considerably over all functions, but especially in Human Resources; Also will allow imaging of source documents saving access time and storage space. See also the discussion in the transmittal letter.							General Fund	Over time, anticipate a reduction in staff of five to seven full time equivalents (\$300,000 - \$400,000 savings per year).
				Equipment Pool Chargeback:	\$133,000	\$133,000	\$133,000	\$133,000	\$133,000	\$665,000		
				Vendor Service Contract	\$2,700	\$64,262	\$66,189	\$68,837	\$71,590	\$415,362		
				Employee Backfill during implementation/conversion	\$75,000	\$75,000						
Grand Total			\$2,311,281		\$645,285	\$582,296	\$598,111	\$614,952	\$631,067	\$1,080,362		

¹ The operating budget impacts reflect the charges made to departments from the Equipment Pool fund over the estimated life of the equipment. The chargebacks ensure funds are available for equipment replacements when needed. Operating costs for larger items also include multi-year service contracts. No other operating costs (e.g., personnel, utilities) are anticipated from any of the above items.

² This item is not considered a capital purchase due to the per unit price but is listed here due to the total outlay. PCs, monitors, laptops and printers are on a five year replacement cycle. The operating costs identified for 2012 - 2016 represent scheduled equipment replacements.

Acquisition Costs				Operating Budget Costs							
Description	Department	Funding Source for Initial Purchase	Estimated Purchase Price	Operational Impacts	2012 Budget	2013 Budget	2014 Budget	2015	2016	Operating	Operational Savings
					Amount *	Amount*	Amount *	Budget	Budget	Budget	
Routine											
Vehicle	Prosecuting Attorney	Equipment Pool	\$21,000	Improves reliability of vehicle/employee safety	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	General Fund	Repair cost avoidance; Slightly higher gas mileage;current vehicle is 9 years old.
30 gallon Tilt Skillet	Bldg/Grnds-Juv Serv Comp	Equipment Pool	\$16,000	Improves reliability; Difficult to get parts to repair item	\$3,200	\$3,200	\$3,200	\$3,200	\$3,200	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
2 Patrol Tahoe	Sheriff	Equipment Pool	\$52,000	Improves reliability of vehicle/employee safety	\$17,334	\$17,334	\$17,334			General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
3 Detective Vehicle	Sheriff	Equipment Pool	\$66,000	Improves reliability of vehicle/employee safety	\$22,000	\$22,000	\$22,000			General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
8 Patrol Vehicle	Sheriff	Equipment Pool	\$204,000	Improves reliability of vehicle/employee safety	\$68,000	\$68,000	\$68,000			General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Boat Motor	Sheriff - Marine Safety	Equipment Pool	\$6,900	Improves reliability of vehicle/employee safety	\$1,380	\$1,380	\$1,380	\$1,380	\$1,380	General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
2 Jail Transport Van	Sheriff - Jail	Equipment Pool	\$50,000	Improves reliability of vehicle/employee safety	\$16,667	\$16,667	\$16,667			General Fund	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
Truck - Ford F-150 4wd supercab	Parks & Recreation	Equipment Pool	\$25,000	Improves reliability of vehicle/employee safety	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Parks Levy	The fuel mileage will be 10% better than the truck that is being replaced and should have lower repair costs than the old truck (9 years old).
6 2012 Vehicle	Mental Health	Equipment Pool	\$108,000	Improves reliability of vehicle/employee safety	\$21,600	\$21,600	\$21,600	\$21,600	\$21,600	State of Michigan	Repair cost avoidance; Slightly higher gas mileage;difficult to quantify
6 Patrol Vehicle	Sheriff Contracts - Community Policing	Equipment Pool	\$153,000	Improves reliability of vehicle/employee safety	\$51,000	\$51,000	\$51,000			Funding government unit	Repair cost avoidance; all costs are paid by the municipality contracting with the county
3 Patrol Tahoe	Sheriff Contracts- COPS Holland/Park Twps	Equipment Pool	\$78,000	Improves reliability of vehicle/employee safety	\$26,001	\$26,001	\$26,001			Funding government unit	Repair cost avoidance; all costs are paid by the municipality contracting with the County
Non-Routine											
Security Camera	Sheriff - Jail	Equipment Pool	\$6,500	Improve security in the professional visit hallway	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	General Fund	None identified
Tractor	Parks & Recreation	Equipment Pool	\$25,000	Improve beach maintenance and expedite/reduce cost of other maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Parks Levy	Eliminates tractor rental costs – approximately \$1,500/yr; will allow lower cost seasonal grounds attendants/maintenance worker to perform mowing of trails and other areas
Size 2 sensor for digital radiography system	Health - Healthy Children's Contract	Equipment Pool	\$8,306	Larger sensor increases radiographic image field resulting in improved oral diagnosis for older children and adults	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661	General Fund	* 2 dental operatories on the mobile unit must share the one sensor which has resulted in wait-time. The contract dentist charges \$98/hour.
Grand Total			\$819,706		\$244,343	\$244,343	\$244,343	\$43,341	\$43,341		

* The operating budget impacts reflect the charges made to departments from the Equipment Pool fund over the estimated life of the equipment. The chargebacks ensure funds are available for equipment replacements when needed. No other operating costs (e.g., personnel) are anticipated from any of the above items. There may be some savings in gas for vehicles assuming the new vehicles have better gas mileage. However, the total gasoline budget for the County's governmental funds is less than 1% of the total budget. Consequently, these savings are not likely to be material in total.

**COUNTY OF OTTAWA
PERMANENT FUND**

Cemetery Trust Fund (1500) - This fund was established under State statute to care for cemetery plots of specific individuals who have willed monies in trust to the County for perpetual care of their grave sites.

Resources

Personnel

No personnel has been allocated to this department.

Funding

	2008 Actual	2009 Actual	2010 Actual	2011 Current Year Estimated	2012 Adopted by Board
Revenues					
Intergovernmental Revenue					
Interest	\$218	\$97	\$67	\$38	\$20
Other Revenue					
Other Financing Sources					
Total Revenues	\$218	\$97	\$67	\$38	\$20
Expenditures					
Supplies					
Other Services and Charges				\$687	
Total Expenditures				\$687	

Budget Highlights:

Accumulated interest earnings are expended to the appropriate cemeteries every five years.

The Ottawa County Board of Commissioners

of the County of Ottawa

Grand Haven, Michigan

RESOLUTION TO APPROVE 2012 OPERATING BUDGET

At a meeting of the Board of Commissioners of the County of Ottawa, Ottawa County, Michigan, held at the Ottawa County Administrative Annex, Olive Township, Michigan, in said County on October 25, 2011, at 1:30 p.m. local time.

PRESENT: Members – Messrs. Swartout, Holtvluwer, Visser, Holtrop, Karsten, Disselkoen, Baumann, Rycenga, DeJong, Kuyers.

ABSENT: Member – Mrs. Ruiter

The following preamble and resolution were offered by Mr. Swartout and supported by Mr. Joseph Baumann:

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that an appropriation ordinance be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Ottawa for 2012; and

WHEREAS, a notice regarding the proposed budget was published in local newspapers as required; and

WHEREAS, this County Board of Commissioners wishes to be in compliance with said State legislation; and

WHEREAS, this County Board of Commissioners through its Finance and Administration Committee, has duly deliberated, held public hearings according to law and reviewed the proposed 2012 Budgeted Revenue and Expenditures totaling \$211,486,278 and \$225,295,280, respectively, and this ordinance is prepared on the basis of said budget; and

WHEREAS, the budget anticipates no deficits as a result of any operations for 2012 and all funds have sufficient revenues and/or fund balance to meet their expenditure needs;

NOW, THEREFORE, BE IT RESOLVED that department revenues and expenditures are hereby adopted as budgeted in the "2012 Ottawa County Budget" (by line item as attached).

BE IT FURTHER RESOLVED, that the foregoing annual appropriations will be used where budgeted to support the total budgeted general operating activities along with all other Federal, State, local, private and user revenues; and

BE IT FURTHER RESOLVED, that this Appropriation Ordinance be fully spread upon the official minutes of this Commission; and

BE IT FURTHER RESOLVED, that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 621 of 1978 and their respective appropriations and responsibilities for the administration of the same; and

BE IT FURTHER RESOLVED, that the County Treasurer is hereby ordered to collect 3.6000 mills for general operations and .4400 mills for the operation of the Ottawa County Central Dispatch Authority; and .3165 mills for Park development, expansion and maintenance, and

BE IT FURTHER RESOLVED, that transfers of any unencumbered balance, or any portion thereof, in any appropriation account to any other appropriation account may not be made without approval by the Board of Commissioners acting through its Finance Committee, except that transfers within a fund may be made by the County Administrator and Fiscal Services Director if the amount to be transferred does not exceed \$50,000. Any transfer which increases the total amount appropriated under this budget must be ratified, on a monthly basis, by the Board of Commissioners acting through its Finance and Administration Committee.

FURTHER BE IT RESOLVED THAT all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

YEAS: Members - Messrs. Swartout, Holtvluwer, Visser, Holtrop, Karsten, Disselkoen, Baumann, Rycenga, DeJong, Kuyers.

NAYS: Members - None

ABSTAIN: Members - None

RESOLUTION DECLARED ADOPTED.


Chairperson, Philip Kuyers


County Clerk, Daniel Krueger

Certification

I, the undersigned, duly qualified Clerk of the County of Ottawa, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners of the County of Ottawa, Michigan, at a meeting held on October 25, 2011, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereto affixed my official signature this 25th day of October, A.D., 2011.


County Clerk, Daniel Krueger

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
	Fund Balance	(\$1,352,342)	\$263,135				
SOURCES:							
Revenue							
Taxes	\$37,722,173	\$2,974,049					
Intergovernmental Revenue	\$6,810,310	\$317,600	\$1,982,676	\$144,939	\$3,587,891	\$35,160,089	
Charges for Services	\$11,827,618	\$371,460	\$403,060	\$25,000	\$629,473	\$403,700	
Fines & Forfeits	\$1,066,600						
Interest on Investments	\$151,360	\$19,357				\$36,000	\$13,699
Rental Income	\$3,244,547	\$53,500				\$56,506	
Licenses & Permits	\$270,000				\$555,676		
Other	\$416,867	\$5,000			\$194,963	\$76,953	
Operating Transfers In	\$1,125,000		\$847,403	\$49,724	\$4,002,156	\$563,108	
Bond Proceeds							
Total Revenue	<u>\$62,634,475</u>	<u>\$3,740,966</u>	<u>\$3,233,139</u>	<u>\$219,663</u>	<u>\$8,970,159</u>	<u>\$36,296,356</u>	<u>\$13,699</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
ACTIVITIES:							
Expenditures							
Legislative	\$466,020						
Judicial	\$11,029,283		\$3,233,139	\$219,663			
General Government	\$15,752,982						
Public Safety	\$23,135,253						
Public Works	\$747,800						\$292,100
Health & Welfare	\$908,436				\$8,970,159	\$36,296,356	
Culture & Recreation		\$3,477,831					
Community & Economic Development	\$753,537						
Other Government Functions	\$623,474						
Capital Projects							
Debt Service							
Operating Transfers Out	\$10,570,032						
Total Expenditures	<u>\$63,986,817</u>	<u>\$3,477,831</u>	<u>\$3,233,139</u>	<u>\$219,663</u>	<u>\$8,970,159</u>	<u>\$36,296,356</u>	<u>\$292,100</u>
Revenue Over (Under)							
Expenditures	<u>(\$1,352,342)</u>	<u>\$263,135</u>					<u>(\$278,401)</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Transportation System 2320	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560
Fund Balance	\$31,091				(\$98,621)	\$189,200	(\$6,190)	\$58,405
SOURCES:								
Revenue								
Taxes							\$6,500	
Intergovernmental Revenue		\$157,569						
Charges for Services	\$345,000			\$1,500				\$259,450
Fines & Forfeits								
Interest on Investments					\$26,379	\$16,873	\$277	\$2,307
Rental Income						\$383,202		
Licenses & Permits								
Other	\$31,500							
Operating Transfers In								
Bond Proceeds								
Total Revenue	<u>\$376,500</u>	<u>\$157,569</u>		<u>\$1,500</u>	<u>\$26,379</u>	<u>\$400,075</u>	<u>\$6,777</u>	<u>\$261,757</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Transportation System 2320	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government						\$22,800	\$12,967	\$203,352
Public Safety								
Public Works	\$345,409	\$157,569						
Health & Welfare								
Culture & Recreation								
Community & Economic Development				\$1,500				
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out					\$125,000	\$188,075		
Total Expenditures	<u>\$345,409</u>	<u>\$157,569</u>		<u>\$1,500</u>	<u>\$125,000</u>	<u>\$210,875</u>	<u>\$12,967</u>	<u>\$203,352</u>
Revenue Over (Under)								
Expenditures	<u><u>\$31,091</u></u>				<u><u>(\$98,621)</u></u>	<u><u>\$189,200</u></u>	<u><u>(\$6,190)</u></u>	<u><u>\$58,405</u></u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Stabil- ization 2570	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
Fund Balance								
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue		\$140,400	\$54,000	\$5,873,498	\$171,630	\$425,114	\$1,203,599	\$1,185,636
Charges for Services								
Fines & Forfeits								
Interest on Investments								
Rental Income								
Licenses & Permits								
Other		\$588						
Operating Transfers In		\$67,957		\$348,301	\$167,537			
Bond Proceeds								
Total Revenue		<u>\$208,945</u>	<u>\$54,000</u>	<u>\$6,221,799</u>	<u>\$339,167</u>	<u>\$425,114</u>	<u>\$1,203,599</u>	<u>\$1,185,636</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Stabil- ization 2570	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government		\$208,945						
Public Safety			\$54,000	\$6,221,799	\$339,167			
Public Works								
Health & Welfare						\$425,114	\$1,203,599	\$1,185,636
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures		\$208,945	\$54,000	\$6,221,799	\$339,167	\$425,114	\$1,203,599	\$1,185,636
Revenue Over (Under)								
Expenditures								

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810	Community Corrections 2850
Fund Balance	(\$39,012)							
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue	\$1,675,362	\$129,100	\$1,270,000	\$8,834	\$30,000	\$65,000		\$241,046
Charges for Services								\$190,247
Fines & Forfeits								
Interest on Investments								
Rental Income								
Licenses & Permits								
Other								\$9,374
Operating Transfers In								\$559,672
Bond Proceeds								
Total Revenue	<u>\$1,675,362</u>	<u>\$129,100</u>	<u>\$1,270,000</u>	<u>\$8,834</u>	<u>\$30,000</u>	<u>\$65,000</u>		<u>\$1,000,339</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810	Community Corrections 2850
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								\$1,000,339
General Government					\$30,000			
Public Safety								
Public Works								
Health & Welfare	\$1,714,374	\$129,100	\$1,270,000	\$8,834		\$65,000		
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures	\$1,714,374	\$129,100	\$1,270,000	\$8,834	\$30,000	\$65,000		\$1,000,339
Revenue Over (Under)								
Expenditures	(\$39,012)							

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Veterans Trust 2941	DB/DC Conversion 2970	Compensated Absences 2980
Fund Balance							\$22,712	\$39,970
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue	\$384,364	\$1,468,170	\$175,000	\$3,669,680	\$500	\$24,704		
Charges for Services								\$76,122
Fines & Forfeits								
Interest on Investments							\$22,712	\$18,848
Rental Income								
Licenses & Permits								
Other	\$40,000	\$50,000		\$719,375				
Operating Transfers In	\$29,000		\$73,690	\$3,870,299	\$1,000			
Bond Proceeds								
Total Revenue	<u>\$453,364</u>	<u>\$1,518,170</u>	<u>\$248,690</u>	<u>\$8,259,354</u>	<u>\$1,500</u>	<u>\$24,704</u>	<u>\$22,712</u>	<u>\$94,970</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Veterans Trust 2941	DB/DC Conversion 2970	Compensated Absences 2980
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government								\$55,000
Public Safety								
Public Works								
Health & Welfare	\$453,364	\$1,518,170	\$248,690	\$8,259,354	\$1,500	\$24,704		
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures	<u>\$453,364</u>	<u>\$1,518,170</u>	<u>\$248,690</u>	<u>\$8,259,354</u>	<u>\$1,500</u>	<u>\$24,704</u>		<u>\$55,000</u>
Revenue Over (Under)								
Expenditures							<u>\$22,712</u>	<u>\$39,970</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***DEBT
SERVICE
FUND*** ***CAPITAL
PROJECTS
FUND*** ***PERMANENT
FUND***



2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
Fund Balance	\$182,289			\$20	(\$1,170,033)
SOURCES:					
Revenue					
Taxes	\$2,980,549				\$40,702,722
Intergovernmental Revenue	\$59,546,401				\$66,356,711
Charges for Services	\$2,705,012				\$14,532,630
Fines & Forfeits					\$1,066,600
Interest on Investments	\$156,452			\$20	\$307,832
Rental Income	\$493,208	\$1,823,020			\$5,560,775
Licenses & Permits	\$555,676				\$825,676
Other	\$1,127,753				\$1,544,620
Operating Transfers In	\$10,579,847	\$762,900			\$12,467,747
Bond Proceeds					
Total Revenue	\$78,144,898	\$2,585,920		\$20	\$143,365,313

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

***DEBT
SERVICE
FUND*** ***CAPITAL
PROJECTS
FUND*** ***PERMANENT
FUND***

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
ACTIVITIES:					
Expenditures					
Legislative					\$466,020
Judicial	\$4,453,141				\$15,482,424
General Government	\$533,064				\$16,286,046
Public Safety	\$6,614,966				\$29,750,219
Public Works	\$795,078				\$1,542,878
Health & Welfare	\$61,773,954				\$62,682,390
Culture & Recreation	\$3,477,831				\$3,477,831
Community & Economic Development	\$1,500				\$755,037
Other Government Functions					\$623,474
Capital Projects					
Debt Service		\$2,585,920			\$2,585,920
Operating Transfers Out	\$313,075				\$10,883,107
Total Expenditures	\$77,962,609	\$2,585,920			\$144,535,346
Revenue Over (Under)					
Expenditures	\$182,289			\$20	(\$1,170,033)

**County of Ottawa
Financing Tools
Solid Waste Clean-up Fund (2271)
History/Projections**

						ESTIMATED	BUDGET	PROJECTIONS 			
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$7,804,097	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,495,370	\$2,216,969	\$1,916,964	\$1,622,247	\$1,333,965
Revenues:											
Interest on Investments	\$335,869	\$443,448	\$274,840	\$41,269	\$41,126	\$32,655	\$13,699	\$7,094	\$383	\$18,818	\$19,609
Other Revenue	\$5,803	\$0	\$0	\$0	\$0	\$0					
Total Revenue	\$341,672	\$443,448	\$274,840	\$41,269	\$41,126	\$32,655	\$13,699	\$7,094	\$383	\$18,818	\$19,609
Expenditures:											
Landfill Clean-up	\$131,613	\$130,388	\$141,225	\$282,919	\$394,400	\$372,100	\$292,100	\$307,100	\$295,100	\$307,100	\$292,100
Transfer Out	\$0	\$0	\$2,500,000	\$0	\$0	\$0					
Capital Expenditures	\$149,106	\$178,968	\$1,704,090	\$195,582	\$56,541	\$246,805	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$280,719	\$309,356	\$4,345,315	\$478,501	\$450,941	\$618,905	\$292,100	\$307,100	\$295,100	\$307,100	\$292,100
Projected Ending Fund Balance	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,495,370	\$2,216,969	\$1,916,964	\$1,622,247	\$1,333,965	\$1,061,474
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$1,061,474	\$771,889	\$491,841	\$195,561	(\$91,650)	(\$386,671)	(\$684,642)	(\$985,593)	(\$1,289,554)	(\$1,596,555)	(\$1,906,626)
Revenues:											
Interest on Investments	\$17,514	\$15,052	\$10,820	\$4,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue											
Total Revenue	\$17,514	\$15,052	\$10,820	\$4,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Landfill Clean-up	\$307,100	\$295,100	\$307,100	\$292,100	\$295,021	\$297,971	\$300,951	\$303,961	\$307,001	\$310,071	\$313,172
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$307,100	\$295,100	\$307,100	\$292,100	\$295,021	\$297,971	\$300,951	\$303,961	\$307,001	\$310,071	\$313,172
Projected Ending Fund Balance	\$771,889	\$491,841	\$195,561	(\$91,650)	(\$386,671)	(\$684,642)	(\$985,593)	(\$1,289,554)	(\$1,596,555)	(\$1,906,626)	(\$2,219,798)

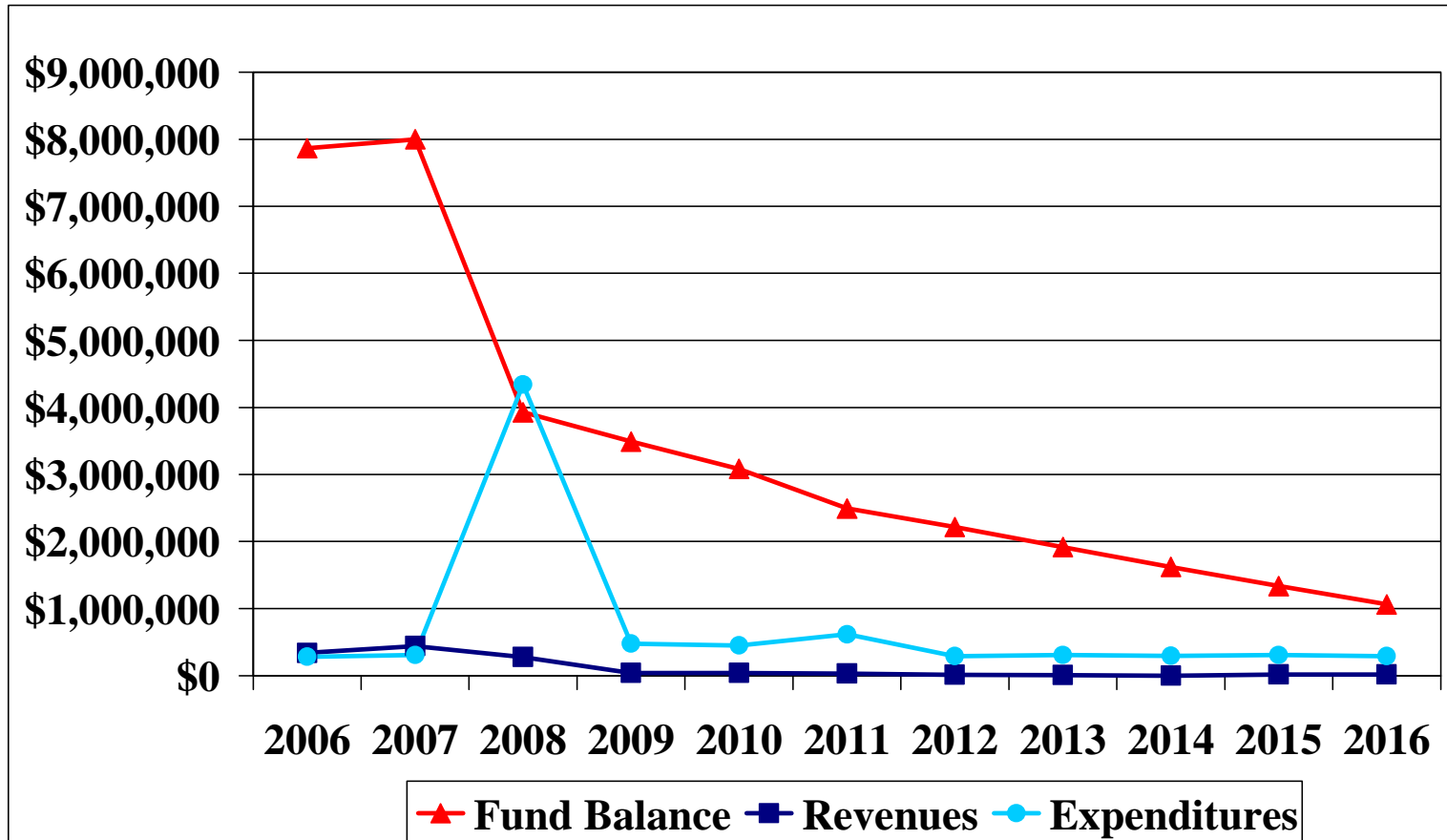
Assumes an annual interest rate of .02% - 2.9%.

Also assumes no additional capital improvement projects will be necessary (e.g., pump replacement).

The fund balance projections for this fund have further deteriorated since last year. Projected interest rates are lower and the basic operating and maintenance costs projected by the Road Commission have increased.

Specifically, prior expenditure projections for 2009 - 2027 averaged \$166,000 per year; the new projections average \$294,000. Administration continues to monitor the fund closely.

Solid Waste Clean-Up



**County of Ottawa
Financing Tools
Infrastructure Fund (2444)
History/Projections Cash Basis**

Note: This schedule is now a cash balance analysis rather than a fund balance analysis in order to track revolving loans to municipalities.

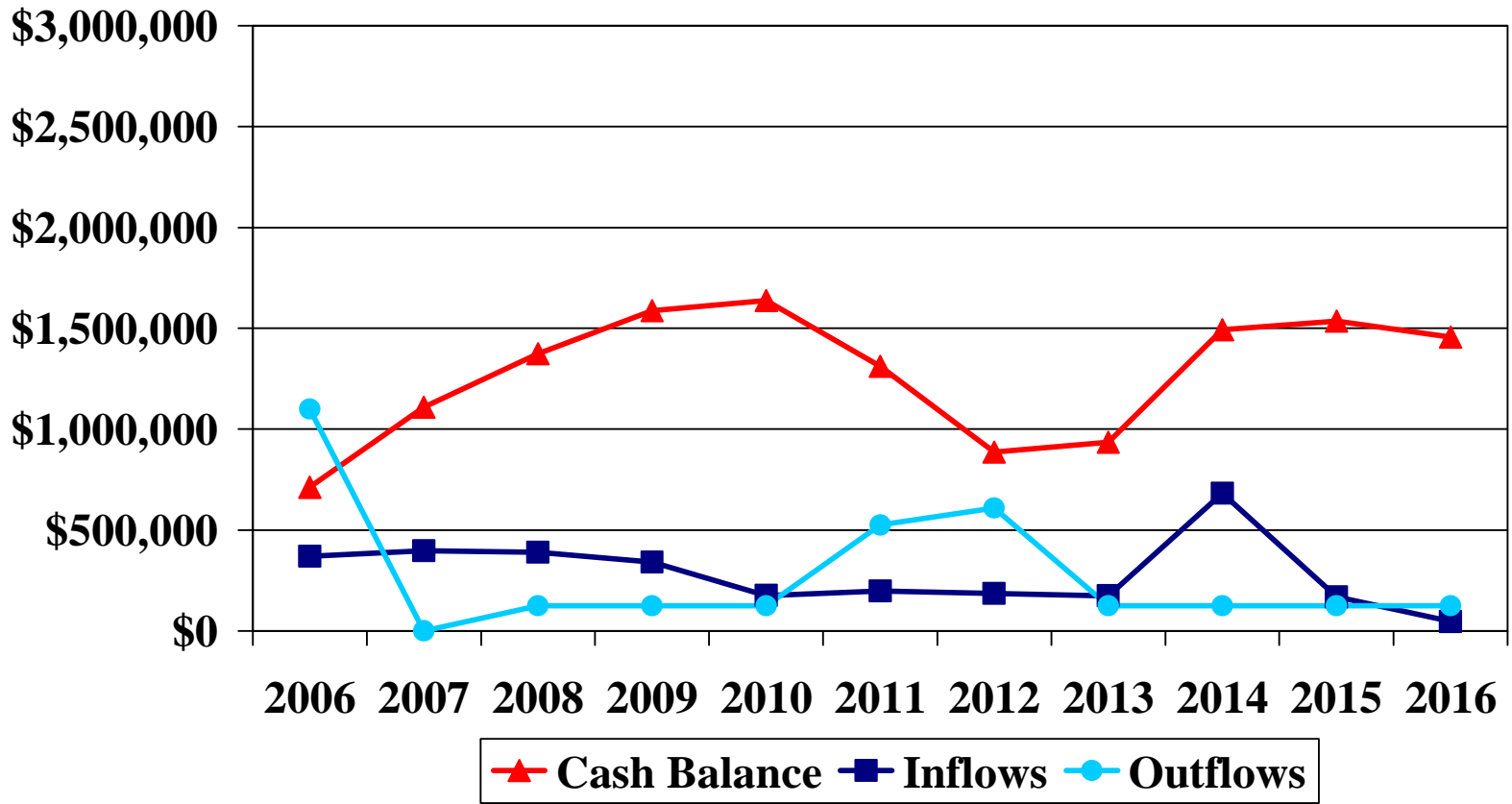
	2006	2007	2008	2009	2010	ESTIMATED 2011	BUDGET 2012	PROJECTIONS 2013	2014	2015	2016
Beginning Cash Balance	\$1,442,605	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$886,763	\$935,329	\$1,492,360	\$1,535,661
Inflows:											
Loan Repayments	\$322,197	\$349,866	\$335,901	\$288,280	\$158,842	\$177,189	\$168,016	\$168,016	\$679,125	\$168,016	\$28,968
Interest on Investments ¹	\$47,699	\$46,748	\$53,148	\$51,768	\$16,926	\$20,184	\$17,394	\$5,550	\$2,906	\$285	\$17,517
Transfer from the Project Portion											
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$369,896	\$396,614	\$389,049	\$340,048	\$175,768	\$197,373	\$185,410	\$173,566	\$682,031	\$168,301	\$46,485
Outflows:											
Land & Land Improvements	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to DB-DC fund						\$400,000					
Wright Township	\$0	\$0	\$0	\$0	\$0	\$0	\$485,000	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$1,100,000	\$0	\$125,000	\$125,000	\$125,000	\$525,000	\$610,000	\$125,000	\$125,000	\$125,000	\$125,000
Ending Cash Balance	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$886,763	\$935,329	\$1,492,360	\$1,535,661	\$1,457,146

PROJECTIONS


	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$1,457,146	\$1,354,303	\$1,252,611	\$1,153,187	\$1,054,867	\$957,748	\$862,301	\$764,109	\$663,103	\$559,204	\$452,330
Inflows:											
Loan Repayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments ¹	\$22,157	\$23,308	\$25,576	\$26,680	\$27,881	\$29,553	\$26,808	\$23,994	\$21,101	\$18,126	\$15,066
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$22,157	\$23,308	\$25,576	\$26,680	\$27,881	\$29,553	\$26,808	\$23,994	\$21,101	\$18,126	\$15,066
Outflows:											
Land & Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Ending Cash Balance	\$1,354,303	\$1,252,611	\$1,153,187	\$1,054,867	\$957,748	\$862,301	\$764,109	\$663,103	\$559,204	\$452,330	\$342,396

¹ Assumes an annual interest rate of .02% to 2.9%.

Infrastructure



**County of Ottawa
Financing Tools
Public Improvement Fund (2450)
History/Projections**

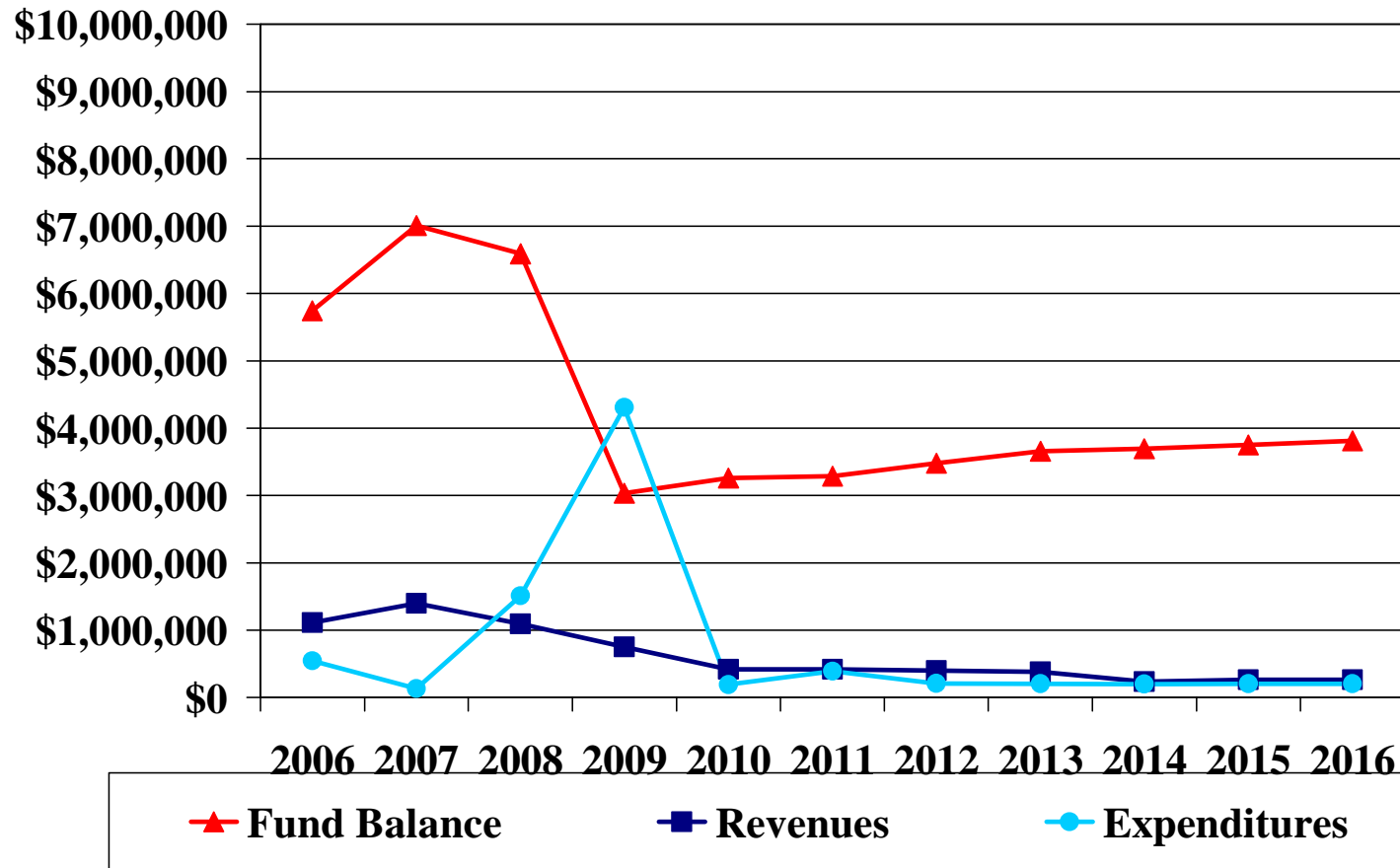
	ESTIMATED BUDGET PROJECTIONS 										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$5,176,075	\$5,740,998	\$7,008,669	\$6,590,988	\$3,033,859	\$3,262,592	\$3,289,037	\$3,478,237	\$3,655,319	\$3,691,535	\$3,751,970
Revenues:											
Interest on Investments	\$231,670	\$346,122	\$328,830	\$38,765	\$39,217	\$33,297	\$16,873	\$11,130	\$731	\$42,822	\$55,154
12251 James Street Building	\$215,916	\$215,919	\$130,138	\$45,626	\$43,200	\$42,798	\$42,798	\$44,119	\$44,119	\$44,119	\$44,119
Coopersville Building	\$26,736	\$26,736	\$26,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FLA Building	\$465,627	\$459,825	\$452,606	\$473,989	\$451,324	\$462,657	\$462,657	\$447,694	\$316,227	\$301,755	\$287,400
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Hudsonville Human Services	\$10,041	\$10,952	\$10,952	\$10,952	\$10,952	\$913					
Grand Haven Human Services	\$66,432	\$66,437	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914
Other Revenue	\$67,415	\$72,906	\$71,756	\$99,808	\$104,155	\$105,185	\$105,577	\$105,144	\$105,144	\$105,144	\$105,144
Rent Diverted to General Fund					(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Operating Transf In		\$173,994		\$10,488							
Total Revenues	\$1,110,093	\$1,399,147	\$1,093,188	\$751,798	\$421,018	\$417,020	\$400,075	\$380,257	\$238,391	\$266,010	\$263,987
Expenditures											
Building & Improvement	\$70,510	\$125,636	\$176	\$195,928		\$200,000	\$20,000				
Debt Service - GH/WO	\$0	\$325	\$187,713	\$187,200	\$186,900	\$187,875	\$188,075	\$188,175	\$187,175	\$190,575	\$188,825
Operating Transf Out GH/WO	\$68,161	\$0	\$1,266,618	\$3,917,388							
Other / Consultants	\$406,499	\$5,515	\$56,362	\$8,411	\$5,385	\$2,700	\$2,800	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$545,170	\$131,476	\$1,510,869	\$4,308,927	\$192,285	\$390,575	\$210,875	\$203,175	\$202,175	\$205,575	\$203,825
Projected Ending Fund Balance	\$5,740,998	\$7,008,669	\$6,590,988	\$3,033,859	\$3,262,592	\$3,289,037	\$3,478,237	\$3,655,319	\$3,691,535	\$3,751,970	\$3,812,132

PROJECTIONS 



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,812,132	\$3,763,998	\$4,012,351	\$4,261,343	\$4,517,831	\$4,735,786	\$4,945,314	\$5,145,014	\$5,335,482	\$5,501,648	\$5,658,405
Revenues:											
Interest on Investments	\$62,900	\$73,398	\$88,272	\$106,534	\$131,017	\$137,338	\$143,414	\$149,205	\$154,729	\$159,548	\$164,094
12251 James Street Building	\$44,119	\$44,119	\$44,119	\$44,119	\$44,119	\$44,127	\$41,837	\$41,156	\$41,156	\$41,156	\$41,156
Coopersville Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FLA Building 1	\$273,158	\$259,022	\$244,987	\$231,046	\$217,194	\$203,426	\$189,737	\$173,642	\$140,816	\$127,328	\$113,897
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Grand Haven Human Services	\$45,914	\$45,914	\$45,914	\$45,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent Diverted to General Fund	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144
Total Revenues	\$257,491	\$553,853	\$554,692	\$559,013	\$523,730	\$516,291	\$506,388	\$495,403	\$468,101	\$459,432	\$450,547
Expenditures											
Building & Improvement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Debt Service - GH/WO	\$190,625	\$190,500	\$190,700	\$187,525	\$190,775	\$191,763	\$191,688	\$189,935	\$186,935	\$187,675	\$188,850
Other / Consultants	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$305,625	\$305,500	\$305,700	\$302,525	\$305,775	\$306,763	\$306,688	\$304,935	\$301,935	\$302,675	\$303,850
Projected Ending Fund Balance	\$3,763,998	\$4,012,351	\$4,261,343	\$4,517,831	\$4,735,786	\$4,945,314	\$5,145,014	\$5,335,482	\$5,501,648	\$5,658,405	\$5,805,102

1 Assumes a 20% decrease in our contract with DHS; the lease expires in 2014. Interest is estimated at .02% to 2.9% annually.

Public Improvement



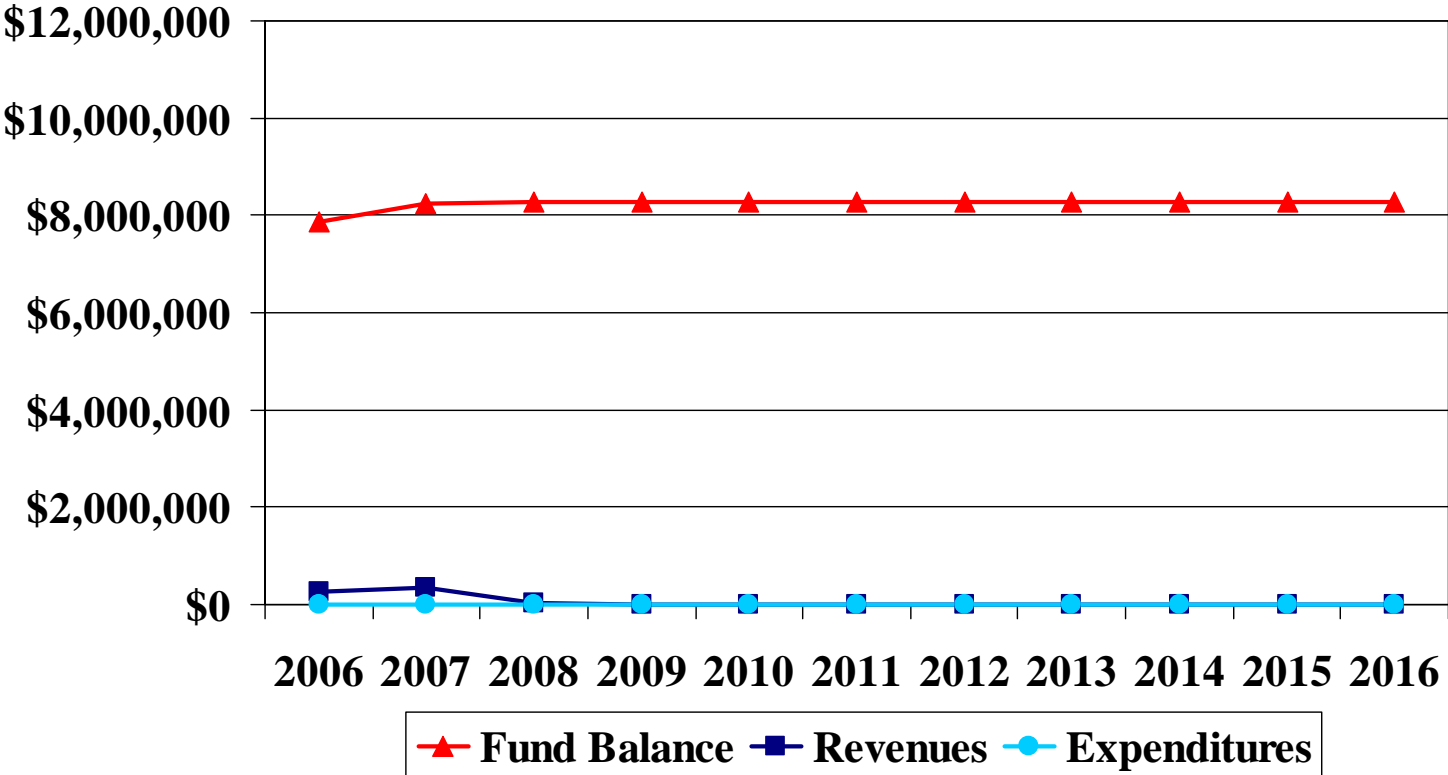
**County of Ottawa
Financing Tools
Stabilization Fund (2570)
History/Projections**

	2006	2007	2008	2009	2010	ESTIMATED 2011	BUDGET 2012	PROJECTIONS 2013	2014	 2015	2016
Beginning Fund Balance	\$7,603,560	\$7,872,350	\$8,232,069	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Revenues:											
Transfer from General Fund	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$7,872,350	\$8,232,069	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Interest Income to General Fund	\$348,068	\$363,973	\$365,635	\$119,910	\$101,791	\$113,295	\$40,521	\$26,463	\$1,654	\$95,928	\$121,564
	PROJECTIONS										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Revenues:											
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Interest Income to General Fund	\$136,450	\$161,259	\$181,933	\$206,742	\$239,821	\$239,821	\$239,821	\$239,821	\$239,821	\$239,821	\$239,821


Notes: Estimated interest income to the General Fund is calculated at .02% - 2.9% per year


This financing tool is not currently fully funded. The estimated amount required to achieve full funding at 12/31/10 is estimated at \$886,111.

Stabilization



County of Ottawa
Financing Tools
Delinquent Tax Revolving Fund (5160)
History/Projections

	2006	2007	2008	2009	2010	ESTIMATED 2011	BUDGET 2012	PROJECTIONS 2013	2014	 2015	2016
Beginning Fund Balance	\$24,343,239	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$23,586,210	\$22,789,457	\$22,059,544	\$21,335,494	\$20,720,191
Revenues:											
Operating Revenue	\$1,149,927	\$1,519,704	\$1,917,109	\$2,225,825	\$1,853,450	\$1,671,842	\$1,809,311	\$1,888,079	\$1,871,886	\$1,818,300	\$1,737,731
Forfeiture Revenue	\$141,926	\$192,211	\$284,488	\$569,925	\$260,332	\$250,620	\$238,815	\$236,189	\$249,901	\$242,460	\$225,233
Nonoperating Revenue	\$844,786	\$999,816	\$706,196	\$156,383	\$200,078	\$160,000	\$78,400	\$75,823	\$2,877	\$162,107	\$197,372
Total Revenue	\$2,136,639	\$2,711,731	\$2,907,793	\$2,952,133	\$2,313,860	\$2,082,462	\$2,126,526	\$2,200,091	\$2,124,664	\$2,222,867	\$2,160,336
Expenses:											
Operating Expenses	\$1,374	\$1,012	\$1,012	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$85,408	\$78,627	\$132,805	\$188,591	\$151,162	\$158,920	\$246,902	\$259,247	\$251,470	\$243,926	\$231,730
Transfer to General/Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000
Prin & Int Pmts	\$2,156,657	\$2,461,911	\$2,618,412	\$2,597,836	\$2,618,201	\$2,609,128	\$2,051,377	\$2,045,757	\$1,972,244	\$1,969,244	\$1,967,994
Total Expenses	\$2,243,439	\$2,541,550	\$2,752,229	\$2,787,018	\$2,769,363	\$2,768,048	\$2,923,279	\$2,930,004	\$2,848,714	\$2,838,170	\$2,824,724
Ending Fund Balance	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$23,586,210	\$22,789,457	\$22,059,544	\$21,335,494	\$20,720,191	\$20,055,803

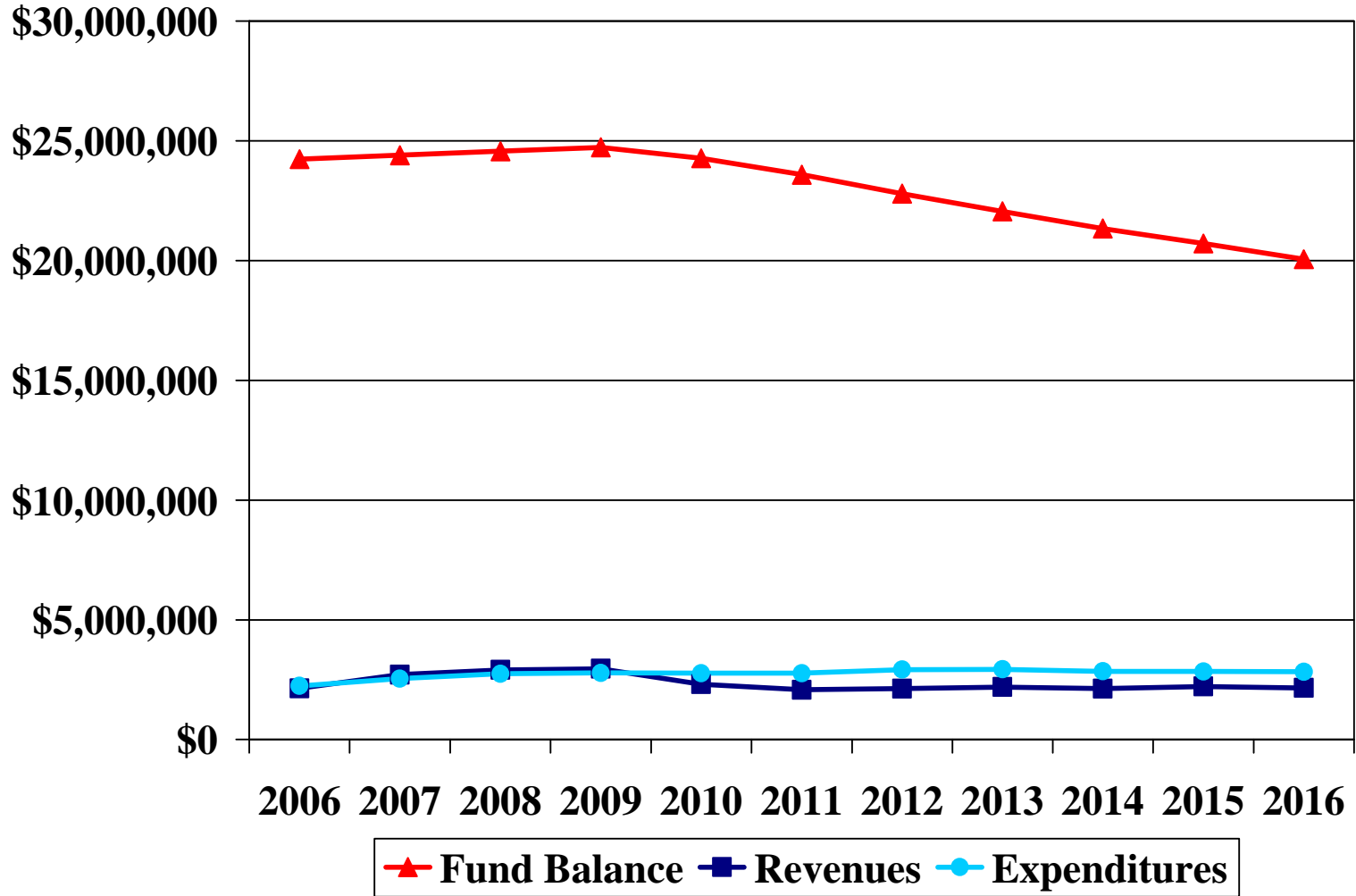
											
	PROJECTIONS 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$20,055,803	\$19,342,815	\$19,451,771	\$19,555,184	\$19,717,174	\$19,930,339	\$20,196,546	\$20,497,071	\$20,809,976	\$21,116,427	\$22,017,138
Revenues:											
Operating Revenue	\$1,663,868	\$1,608,848	\$1,583,301	\$1,578,280	\$1,589,392	\$1,651,034	\$1,672,062	\$1,673,466	\$1,661,385	\$1,645,066	\$1,604,931
Forfeiture Revenue	\$223,089	\$214,714	\$197,230	\$220,601	\$208,047	\$206,903	\$220,048	\$220,048	\$215,578	\$217,397	\$214,329
Nonoperating Revenue	\$215,760	\$245,925	\$283,724	\$325,594	\$380,817	\$383,779	\$382,462	\$391,125	\$400,113	\$410,292	\$438,009
Total Revenue	\$2,102,717	\$2,069,487	\$2,064,255	\$2,124,475	\$2,178,256	\$2,241,716	\$2,274,572	\$2,284,639	\$2,277,076	\$2,272,755	\$2,257,269
Expenses:											
Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$222,461	\$215,787	\$213,629	\$213,629	\$215,765	\$226,553	\$226,553	\$226,553	\$224,287	\$222,044	\$215,383
Transfer to General/Other Funds	\$625,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prin & Int Pmts	\$1,968,244	\$744,744	\$747,213	\$748,856	\$749,326	\$748,956	\$747,494	\$745,181	\$746,338	\$150,000	\$150,000
Total Expenses	\$2,815,705	\$1,960,531	\$1,960,842	\$1,962,485	\$1,965,091	\$1,975,509	\$1,974,047	\$1,971,734	\$1,970,625	\$1,372,044	\$1,365,383
Ending Fund Balance	\$19,342,815	\$19,451,771	\$19,555,184	\$19,717,174	\$19,930,339	\$20,196,546	\$20,497,071	\$20,809,976	\$21,116,427	\$22,017,138	\$22,909,024

Long term projections for this fund are difficult to determine due to the overall economic volatility. These projections reflect changes in the annual delinquency of -5% to +5%.



Interest for 2013 thru 2027 ranges from .02% to 2.9% annually.

Principal and interest payments include bond fees

Delinquent Tax Revolving Fund



County of Ottawa
Financing Tools
Equipment Replacement Funds (6450, 6550, 6641)
History/Projections

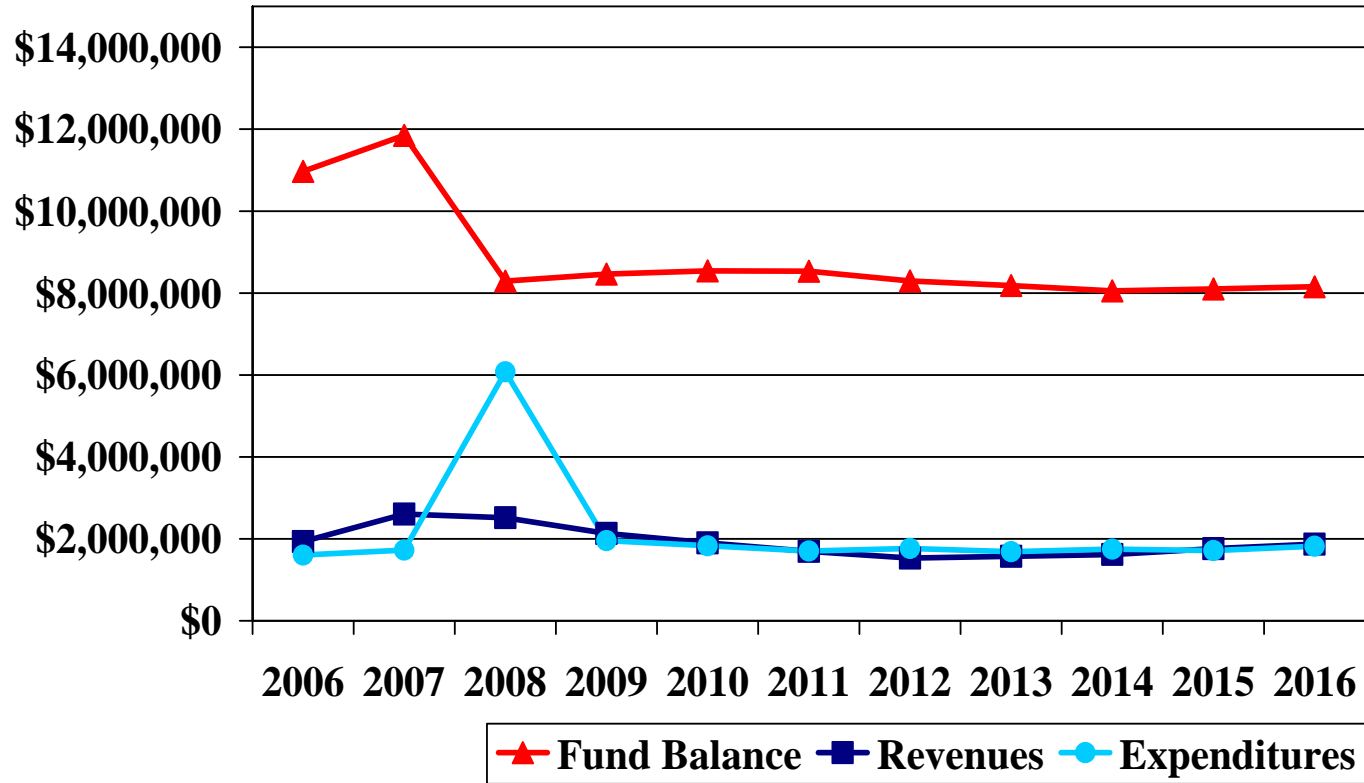
	2006	2007	2008	2009	2010	2011	BUDGET 2012	PROJECTIONS 2013	 2014	2015	2016
Beginning Fund Equity	\$10,644,405	\$10,973,713	\$11,852,958	\$8,292,565	\$8,467,220	\$8,541,912	\$8,533,875	\$8,298,428	\$8,186,442	\$8,056,194	\$8,101,279
Revenues:											
Operating Revenue	\$1,832,838	\$2,192,322	\$2,153,830	\$2,022,826	\$1,830,107	\$1,557,096	\$1,570,742	\$1,633,645	\$1,692,821	\$1,654,452	\$1,756,051
Nonoperating Revenue	\$102,183	\$414,047	\$363,898	\$110,927	\$74,714	\$140,880	\$86,773	\$67,052	\$53,522	\$106,545	\$117,950
Diverted Phone Commissions	\$0	\$0	\$0	\$0	\$0	\$0	(\$125,000)	(\$125,000)	(\$125,000)	\$0	\$0
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,935,021	\$2,606,369	\$2,517,728	\$2,133,753	\$1,904,821	\$1,697,976	\$1,532,515	\$1,575,698	\$1,621,343	\$1,760,997	\$1,874,001
Expenses:											
Operating Expenses	\$1,605,713	\$1,727,124	\$1,828,121	\$1,809,098	\$1,680,129	\$1,556,013	\$1,617,962	\$1,537,684	\$1,601,591	\$1,565,912	\$1,668,920
Debt Service - GH/WO	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,605,713	\$1,727,124	\$6,078,121	\$1,959,098	\$1,830,129	\$1,706,013	\$1,767,962	\$1,687,684	\$1,751,591	\$1,715,912	\$1,818,920
Ending Fund Equity	\$10,973,713	\$11,852,958	\$8,292,565	\$8,467,220	\$8,541,912	\$8,533,875	\$8,298,428	\$8,186,442	\$8,056,194	\$8,101,279	\$8,156,360
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$8,156,360	\$8,205,409	\$8,260,921	\$8,338,917	\$8,431,183	\$8,539,556	\$8,663,471	\$8,778,847	\$8,880,825	\$8,996,612	\$9,073,435
Revenues:											
Operating Revenue	\$1,730,615	\$1,747,552	\$1,880,217	\$1,959,061	\$1,967,894	\$1,982,908	\$1,751,583	\$1,963,853	\$2,259,871	\$2,230,989	\$2,147,277
Nonoperating Revenue	\$117,070	\$127,084	\$153,321	\$171,205	\$191,357	\$211,058	\$206,670	\$197,646	\$215,687	\$181,435	\$138,523
Total Revenue	\$1,847,685	\$1,874,636	\$2,033,538	\$2,130,266	\$2,159,251	\$2,193,965	\$1,958,254	\$2,161,500	\$2,475,558	\$2,412,424	\$2,285,801
Expenses:											
Operating Expenses	\$1,648,636	\$1,669,123	\$1,805,542	\$1,887,999	\$1,900,878	\$1,920,051	\$1,692,877	\$1,909,522	\$2,209,771	\$2,185,601	\$2,106,737
Debt Service - GH/WO	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,798,636	\$1,819,123	\$1,955,542	\$2,037,999	\$2,050,878	\$2,070,051	\$1,842,877	\$2,059,522	\$2,359,771	\$2,335,601	\$2,256,737
Ending Fund Equity	\$8,205,409	\$8,260,921	\$8,338,917	\$8,431,183	\$8,539,556	\$8,663,471	\$8,778,847	\$8,880,825	\$8,996,612	\$9,073,435	\$9,102,499

Assumes equipment is replaced based on its useful life and 2% inflation per year. Technology changes are difficult to predict.

Assumes an annual interest rate of .02% - 2.9%.

Assumes no legislative changes are enacted affecting commissions on inmate phone calls, and subsequent contractual arrangements for the commissions are similar to the current contract.

Duplicating (6450), Telecommunications (6550) and Equipment Pool (6641)



**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
GENERAL FUND							
1010	1010		Commissioners	11.000	11.000	11.000	
1010	1310		Circuit Court	14.750	14.750	15.750	1.000 1
1010	1360		District Court	53.825	53.775	52.775	-1.000 2
1010	1480		Probate Court	6.000	6.000	6.000	
1010	1490		Family Court - Juvenile Services	5.150	5.810	5.810	
1010	1910		Elections	1.000	1.000	1.000	
1010	2010		Fiscal Services	13.300	12.800	12.800	
1010	2100		Corporate Counsel	1.575	1.575	1.700	0.125 2
1010	2150		County Clerk	23.000	23.000	23.000	
1010	2230		Administrator	3.340	2.840	2.840	
1010	2250		Equalization	12.500	12.500	13.500	1.000 2
1010	2260		Human Resources	4.325	4.325	4.325	
1010	2290		Prosecuting Attorney	26.100	26.100	26.100	
1010	2360		Register of Deeds	9.000	9.000	8.650	-0.350 3
1010	2450		Survey & Remonumentation	0.050	0.150	0.047	-0.103 3
1010	2530		County Treasurer	9.950	8.950	7.550	-1.400 3
1010	2570		Michigan State University Extension	2.700	3.000	1.750	-1.250 2
1010	2590		Geographic Information System	5.000	5.000	5.000	
1010	2651		Bldg. & Grnds - Hudsonville	1.054	1.054	1.179	0.125 3
1010	2652		Bldg. & Grnds - Holland Human Serv.	1.312	1.312	1.312	
1010	2653		Bldg. & Grnds - Fulton Street	0.489	0.489	0.489	
1010	2654		Bldg. & Grnds - Grand Haven	3.637	3.637	3.662	0.025 3
1010	2655		Bldg. & Grnds - Holland Health Facility	1.332	1.332	1.332	
1010	2656		Bldg. & Grnds - Holland District Court	1.443	1.443	1.443	
1010	2658		Bldg. & Grnds - Grand Haven Health	0.566	0.566	0.566	
1010	2659		Bldg. & Grnds - CMH Facility	1.592	1.592	1.592	
1010	2660		Bldg. & Grnds - Coopersville	0.176	0.176	0.000	-0.176 3
1010	2664		Bldg. & Grnds - 4th & Clinton	0.000	0.000	0.000	
1010	2665		Bldg. & Grnds-Probate/Juvenile Complex	3.323	3.323	3.349	0.026 3
1010	2667		Bldg. & Grnds-Administrative Annex	3.798	3.798	3.798	
1010	2668		Bldg. & Grnds-FIA	1.879	1.879	1.879	
1010	2750		Drain Commission	7.000	7.000	7.750	0.750 2
1010	3020		Sheriff	70.950	70.950	70.950	
1010	3100		West Michigan Enforcement Team	6.000	6.000	6.000	
1010	3113		COPS - Holland/West Ottawa	1.000	1.000	0.000	-1.000 3
1010	3119		City of Coopersville	5.000	5.000	0.000	-5.000 3
1010	3120		City of Hudsonville	6.000	6.000	0.000	-6.000 3
1010	3170		Blendon/Holland/Robinson/ZeeLand	1.000	1.000	0.000	-1.000 3
1010	3310		Marine Safety	0.750	0.750	0.750	
1010	3510		Jail	76.000	76.000	75.000	-1.000 2
1010	4260		Emergency Services	2.100	2.100	2.100	
1010	4263		HAZMAT Response Team	0.400	0.400	0.400	
1010	4265		Homeland Security	0.693	0.670	1.000	0.330 4
1010	4300		Animal Control	3.000	3.000	3.000	
1010	6480		Medical Examiner	0.200	0.200	0.200	
1010	7211		Planner/Grants	5.950	5.850	5.953	0.103 3
TOTAL GENERAL FUND				409.208	408.095	393.300	-14.795
PARKS & RECREATION							
2081	7510		Parks Department	15.000	16.000	15.750	-0.250 5
FRIEND OF THE COURT							
2160	1410		Friend of the Court	35.125	35.125	35.125	
2160	1440		FOC Warrant Officer	1.000	1.000	1.000	
TOTAL FRIEND OF THE COURT				36.125	36.125	36.125	
9/30 JUDICIAL GRANTS							
2170	1361		Dist. Ct. SCAO Drug Ct. Grant	1.000	1.000	1.000	

**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
2170	1371		SCAO Adult Drug Court Grant	0.000	0.000	0.000	
2170	1372		Adult Priority Population	0.000	2.500	2.000	-0.500 4
2170	1493		SCAO Juvenile Drug Ct. Grant	0.000	1.000	1.000	
				1.000	4.500	4.000	-0.500
HEALTH FUND							
2210	6010		Agency Support	5.800	5.900	6.900	1.000 1,3
2210	6011		Public Health Preparedness	1.000	1.000	0.833	-0.167 5
2210	6012		Accounting/MIS	5.000	5.000	4.000	-1.000 3
2210	6013		PP-Surveillance	0.000	0.200	0.000	-0.200 4
2210	6015		PHP Risk Communication	0.200	0.200	0.167	-0.033 5
2210	6020		Environmental - Field Services	6.750	6.750	7.000	0.250 3
2210	6021		Environmental - Food Services	7.430	7.430	7.500	0.070 3
2210	6022		Environmental - Beach Grant	0.000	0.000	0.800	0.800 4
2210	6031		Hearing/Vision	3.621	3.960	3.760	-0.200 3
2210	6035		Epidemiology	0.000	0.000	0.000	
2210	6041		Clinic Clerical	11.750	11.750	10.750	-1.000 2
2210	6042		Family Planning	7.050	6.850	6.850	
2210	6044		Immunization Clinic	5.850	5.850	5.850	
2210	6045		Healthy Children's Contract	2.850	2.930	2.930	
2210	6048		Tobacco Community Awareness	0.610	0.372	0.371	0.001 4
2210	6049		Substance Abuse Prevention	0.000	0.570	0.505	-0.065 3
2210	6050		Children's Special Health Care Services	4.300	4.680	4.880	0.200 3
2210	6052		Early On	0.679	0.000	0.000	
2210	6053		Maternal/Infant Support Services	9.400	8.850	9.050	0.200 1,3,6
2210	6055		AIDS/Sexually Transmitted Diseases (STD)	3.750	3.250	3.250	
2210	6058		Prenatal Care - Enrollment & Coordination	0.200	0.200	0.000	-0.200 3
2210	6059		Communicable Disease	4.100	4.100	3.800	-0.300 1
2210	6310		Health Education	2.672	2.328	1.594	-0.735 3
2210	6311		Nutrition/Wellness	2.068	1.960	1.960	
TOTAL HEALTH FUND				85.080	84.130	82.750	-1.380
MENTAL HEALTH FUND							
2220	6491	1240	D.D. Clinical Support	6.490	7.413	11.057	3.644 1,3
2220	6491	1242	D.D. Clinical Management	0.000	0.000	1.349	1.349 3
2220	6491	1349	D.D. Supported Employment	19.710	19.548	18.519	-1.029 1,3
2220	6491	1357	D.D. Skill Building	25.710	26.378	24.521	-1.857 3
2220	6491	1443	D.D. Community Living Skills	0.910	0.834	0.912	0.078 3
2220	6491	5400	D.D. Training	0.420	0.644	0.453	-0.191 3
2220	6491	5401	D.D. Group Home Training	1.640	1.708	1.690	-0.018 3
2220	6491	5510	D.D. Client Services Management	15.174	10.211	17.099	6.888 1,3
2220	6491	5522	D.D. Child Case Management	4.446	8.883	2.358	-6.525 3
2220	6492	5511	Other Pop. HUD Leasing Assistance Grant III	0.062	0.062	0.062	
2220	6492	5540	Other Pop. HUD Leasing Assistance Grant II	0.009	0.009	0.009	
2220	6492	5541	Other Pop. HUD Leasing Assistance Grant	0.149	0.149	0.149	
2220	6492	5610	Other Pop. HUD Grant Homeless	0.000	0.000	0.013	0.013 4
2220	6493	3240	M.I. Adult Emergency Services	6.120	6.111	6.143	0.032 3
2220	6493	3241	M.I. Adult Access Center	10.050	9.000	8.900	-0.100 3
2220	6493	3242	M.I. Adult Medication Clinic	2.571	1.780	3.534	1.754 3
2220	6493	3244	M.I. MDT Grand Haven	11.921	10.941	9.143	-1.798 3
2220	6493	3247	M.I. Vocational Rehabilitation	0.500	0.510	0.670	0.160 3
2220	6493	3249	M.I. Adult Assertive Community Treatment	8.171	7.111	7.143	0.032 3
2220	6493	3254	M.I. MDT Holland	13.040	13.841	14.743	0.902 3
2220	6493	3256	M.I. MDT MI/DD	0.000	6.111	6.593	0.482 3
2220	6493	3344	M.I. Adult Lakeshore Clubhouse	5.157	4.111	3.893	-0.218 3
2220	6494	4244	M.I. Child Home Based Services	2.970	3.069	3.042	-0.027 3
2220	6494	4245	M.I. Child Home Outpatient	3.690	5.042	6.000	0.958 3
2220	6494	4451	M.I. Child Respite	0.240	0.263	0.288	0.025 3

**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
2220	6495	5020	Administration - Board	3.240	3.662	2.368	-1.294 3
2220	6495	5022	Administration Quality Improvement	2.610	2.348	2.200	-0.149 3
2220	6495	5023	Administration Recipient Rights	1.500	1.500	2.000	0.500 3
2220	6495	5024	Administration Community Relations & Public Education	1.500	1.500	1.500	
2220	6495	5026	Administration Finance	6.630	6.750	7.583	0.833 1
2220	6495	5029	Administration Managed Care Organization Administration	9.380	10.394	10.367	-0.027 1
2220	6495	5030	Administration Medical Records	1.390	1.416	0.000	-1.416 1,3
2220	6495	5031	IT	0.000	0.000	1.000	1.000 3
TOTAL MENTAL HEALTH				<u>165.400</u>	<u>171.300</u>	<u>175.300</u>	<u>4.000</u>
LANDFILL TIPPING FEES							
2272	5250		Laidlaw Surcharge	4.420	3.720	3.400	-0.320 3
REGISTER OF DEEDS							
2560	2360		Automation Fund			0.350	0.350 3
PROSECUTING ATTORNEY GRANTS							
2601	2320		Crime Victim's Rights	3.000	3.000	3.000	
COPS UNIVERSAL							
2610	3113		COPS - Holland/West Ottawa			1.000	1.000 3
2610	3114		Community Policing	3.000	3.000	3.000	
2610	3119		City of Coopersville			5.000	5.000 3
2610	3120		City of Hudsonville			6.000	6.000 3
2610	3131		Community Policing-Holland Township	4.000	4.000	4.000	
2610	3132		Community Policing-Park Township	1.000	1.000	1.000	
2610	3133		Community Policing- Zeeland/Georgetown Township	1.000	1.000	1.000	
2610	3134		Community Policing- Port Sheldon Twp/West Ottawa	1.000	1.000	1.000	
2610	3135		Community Policing- Allendale Twp/Allendale Schools	1.000	1.000	1.000	
2610	3136		Community Policing- Grand Haven Twp/Grand Haven Sch.	1.000	1.000	1.000	
2610	3137		Community Policing- Georgetown Twp/Jenison Schools	1.000	1.000	1.000	
2610	3138		Community Policing- Zeeland Twp/Zeeland Schools	1.000	1.000	1.000	
2610	3139		Community Policing- Park Township/West Ottawa/	10.000	10.000	10.000	
2610	3141		Community Policing- Holland/Park	1.000	1.000	1.000	
2610	3142		Community Policing- Spring Lake Twp/ Schools	1.000	1.000	1.000	
2610	3143		Community Policing- Jamestown Township	1.000	1.000	1.000	
2610	3144		Community Policing- Tallmadge/Chester/Wright/Polkton	1.000	1.000	1.000	
2610	3145		Community Policing- Holland Twp/MI Police Corps	0.000	0.000	0.000	
2610	3146		Community Policing- Georgetown Township	13.000	13.000	13.000	
2610	3147		Community Policing- Allendale Twp/MI Police Corp	1.000	1.000	1.000	
2610	3148		Community Policing- Allendale	1.000	1.000	1.000	
2610	3149		Community Policing			1.000	1.000 3
2610	3170		Blendon/Holland/Robinson/Zeeland			1.000	1.000 3
TOTAL COPS UNIVERSAL				<u>43.000</u>	<u>43.000</u>	<u>57.000</u>	<u>14.000</u>
SHERIFF ROAD PATROL							
2661	3150		Sheriff Road Patrol	3.000	3.000	3.000	
WORKFORCE INVESTMENT ACT FUNDS/MICHIGAN WORKS!/COMMUNITY ACTION AGENCY							
2740 - 2749, 2800, 2870 - 2890				26.400	28.530	22.600	-5.930 6
GRANT PROGRAMS PASS THRU							
2750	3114		Community Policing	1.000	1.000	0.000	-1.000 3
COMMUNITY CORRECTIONS PROGRAM							
2850	1520		Adult Probation	8.175	7.225	6.600	-0.625 5

**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
CHILD CARE							
2920	6620		Family Court - Detention Services	29.700	31.700	30.700	-1.000 2
2920	6622		Juvenile Intensive Supervision	3.300	3.300	3.300	
2920	6623		Juvenile Treatment/Div Services	12.830	11.830	11.830	
2920	6624		Juvenile In-Home Services	19.845	19.185	18.185	-1.000 6
TOTAL CHILD CARE				<u>65.675</u>	<u>66.015</u>	<u>64.015</u>	<u>-2.000</u>
DELINQUENT TAX REVOLVING FUND							
5160	8950		Taxes			1.400	1.400 3
MANAGEMENT INFORMATION SERVICES							
6360	2580		Data Processing	17.900	17.900	18.900	1.000 3
DUPLICATING							
6450	2890		General Services Administration	0.125	0.125	0.125	
TELECOMMUNICATIONS							
6550	2890		Telephones	1.175	1.175	1.175	
EQUIPMENT POOL FUND							
6641	9010		Equipment Pool	0.400	0.400	0.400	
PROTECTED SELF-FUNDED PROGRAMS							
6770	8690		P.S.F. Liability Insurance	1.130	1.130	1.130	
6770	8710		P.S.F. Worker's Compensation Insurance	0.459	0.458	0.458	
6771	8520		P.S.F. Health Insurance	1.646	1.653	1.653	
6771	8540		P.S.F. Dental Insurance	0.214	0.215	0.215	
6771	8550		P.S.F. Vision Insurance	0.214	0.215	0.215	
6772	8700		P.S.F. Unemployment Insurance	0.281	0.278	0.278	
6775	8580		P.S.F. Long-Term Disability	0.091	0.088	0.088	
TOTAL PROTECTED SELF-FUNDED PROGRAMS				<u>4.035</u>	<u>4.036</u>	<u>4.036</u>	
GRAND TOTAL OF ALL FUNDS				<u>890.118</u>	<u>899.276</u>	<u>893.226</u>	<u>-6.050</u>

The total change in full time equivalents of -6.05 is comprised of the following:

- 1 Net positions approved/eliminated during 2011
- 2 Position eliminated/added with the 2012 budget
- 3 The net change is due to a change in the salary distribution (salary split) and does not reflect a change in staffing levels
- 4 Position added/eliminated due to grant funding
- 5 Permanent position changed to temporary position(s)
- 6 Position held vacant for 2012 budget

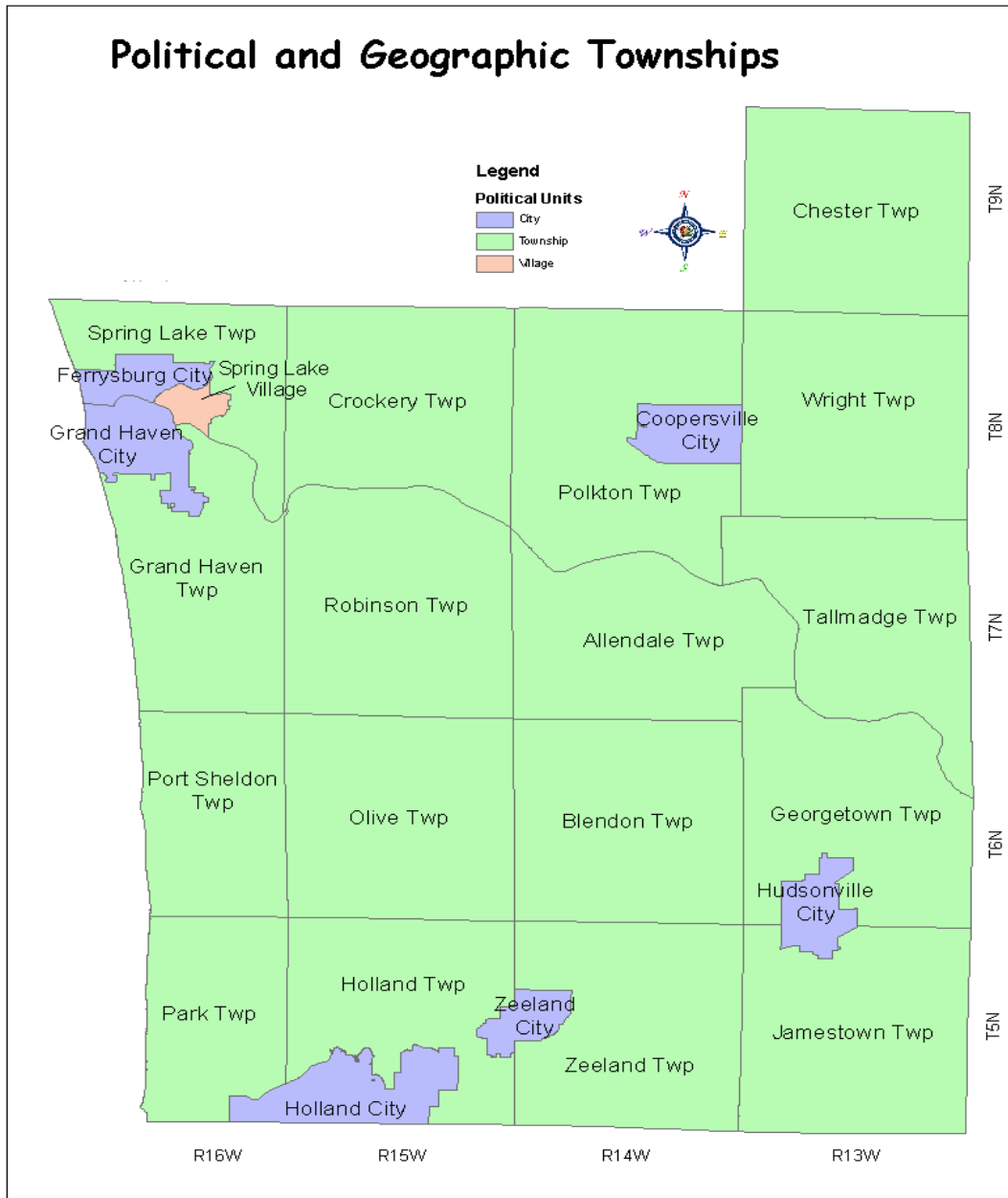


County of Ottawa Community Profile

Ottawa County State Perspective



Political and Geographic Townships



Ottawa County

Introduction

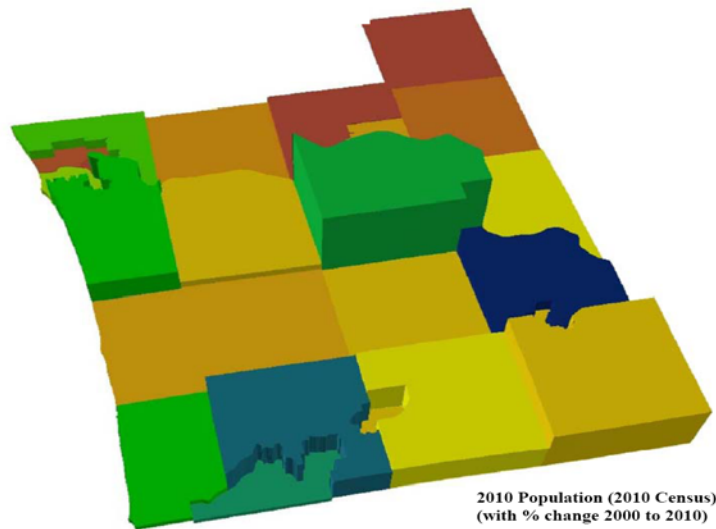
Named for the Ottawa Indians who hunted the area's forests and fished the waters, Ottawa County was established in 1837. The County is located in the southwest part of Michigan's Lower Peninsula, having over 30 miles of Lake Michigan shoreline. The County is bordered by the City of Muskegon on its northwesterly boundary and the City of Grand Rapids on approximately half of its easterly boundary. The topography of the County's 565 square miles is flat to gently rolling, with approximately half of its land area being devoted to agricultural purposes. The County enjoys a healthy mix of tourism, industrial, commercial, and agricultural uses within its confines.

Form of Government: The County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board annually elects from within its ranks a Chairman and Vice-Chairman by majority vote.

Population

The County began full operations in April of 1838. At that time (according to the Census of 1840), there were only 208 residents within all of Ottawa County. The most recently published Census (2010) recorded Ottawa County's total population at 263,801 – a growth of over 25,000 persons. Significant population growth has occurred over the years and is expected to continue in the years ahead, though at a slower rate.

Population Change Over Time



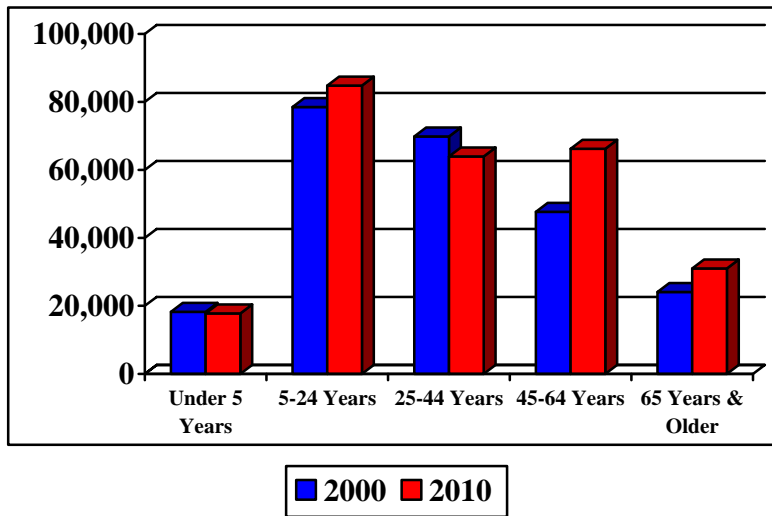
Raised or lowered values represent percentage change over time.

Legend

Less than 2,500	12,500 – 14,999
2,500 – 2,999	15,000 – 19,999
3,000 – 3,499	20,000 – 24,999
3,500 – 3,999	25,000 – 29,999
4,000 – 4,999	30,000 – 34,999
5,000 – 7,499	35,000 – 39,999
7,500 – 9,999	40,000 – 44,999

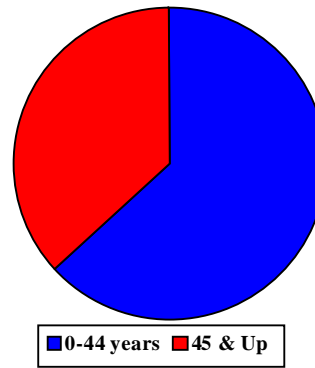
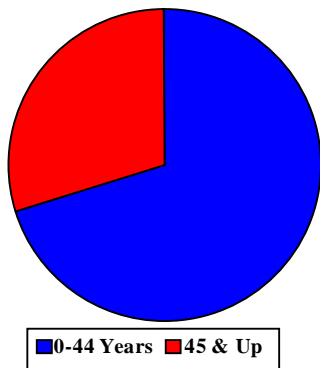
Characteristics - Age

County of Ottawa Population by Age Group – 2000 & 2010



2000 Population Composition by Age

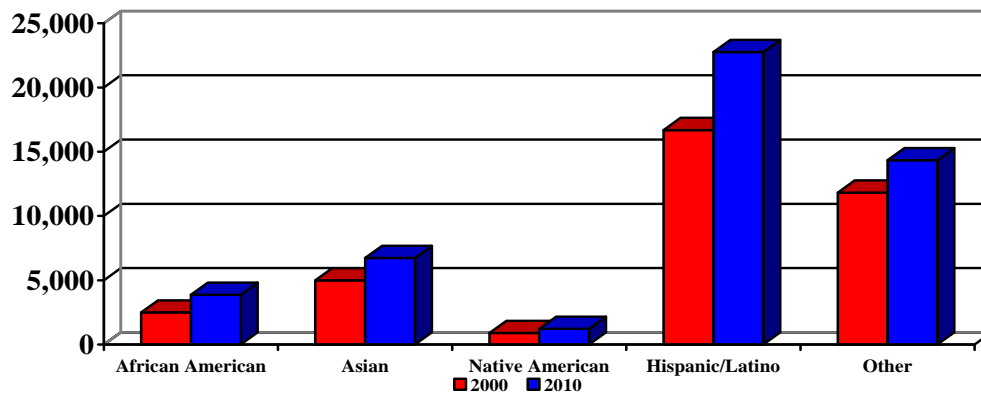
2010 Population Composition by Age



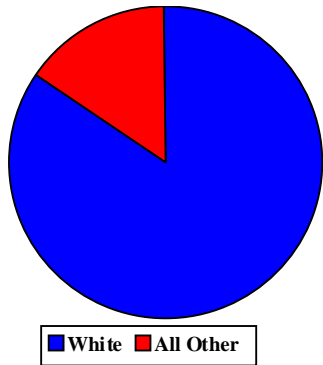
As with many communities in Michigan, the age of the population is rising. With comparatively high unemployment, younger workers have moved out of the area.

Characteristics - Race

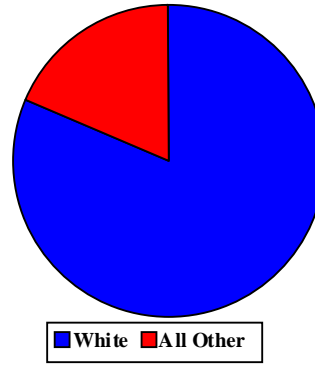
County of Ottawa Non-White Population – 2000 & 2010



2000 Population Composition by Race



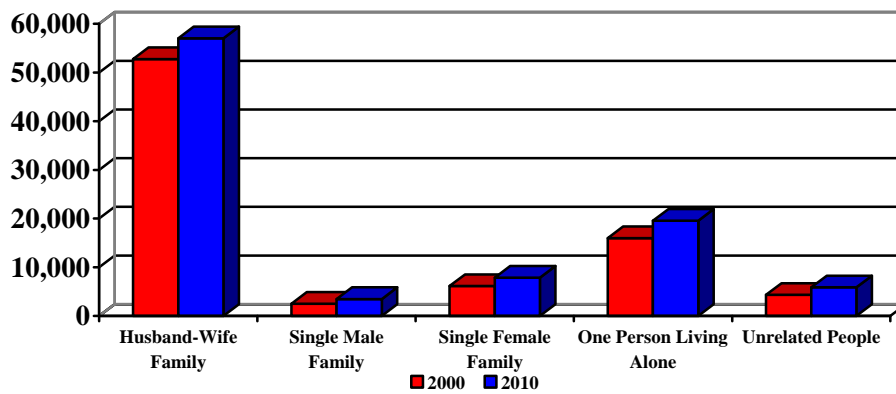
2010 Population Composition by Race



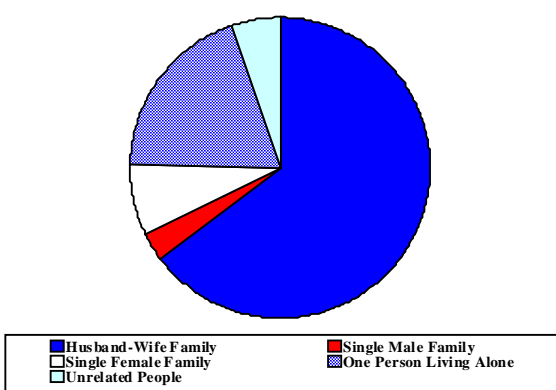
All Other includes Hispanic/Latino Origin. The federal government considers race and Hispanic/Latino origin to be two separate and distinct concepts. Hispanic/Latinos may be of any race.

Characteristics – Household Composition

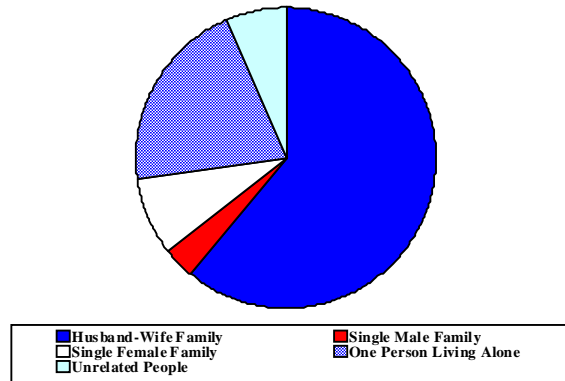
County of Ottawa Household Composition – 2000 & 2010



2000 Population Composition by Household

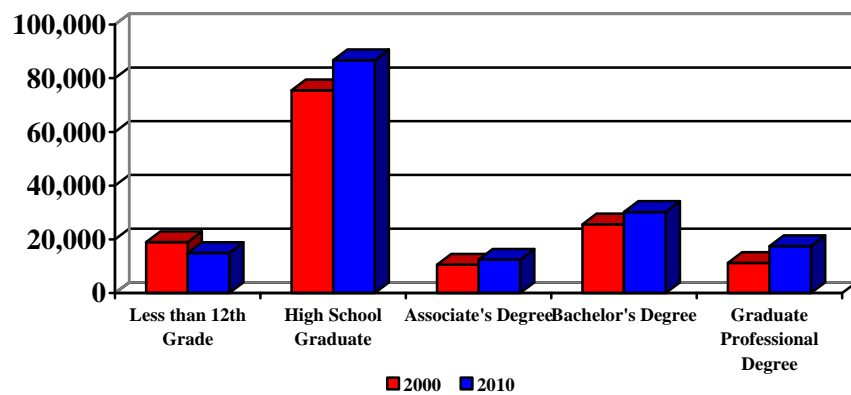


2010 Population Composition by Household

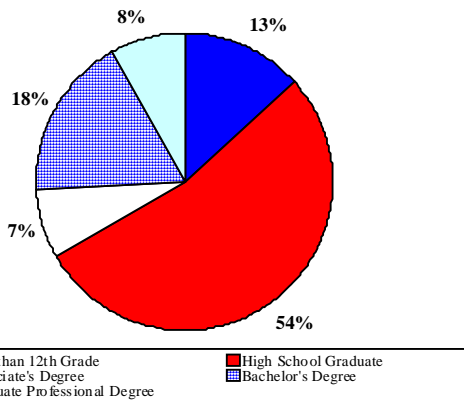


Characteristics – Education

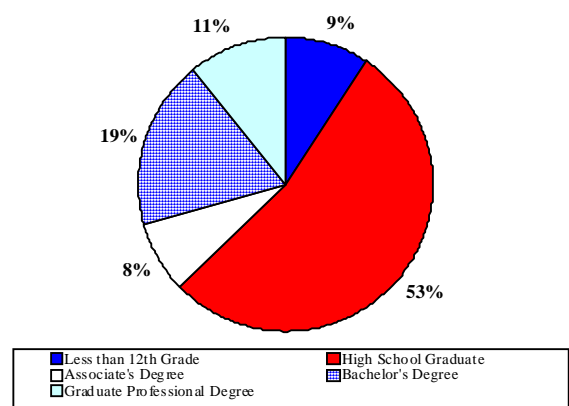
County of Ottawa Population Education Attainment – 2000 & 2010



2000 Population Composition by Educational Attainment



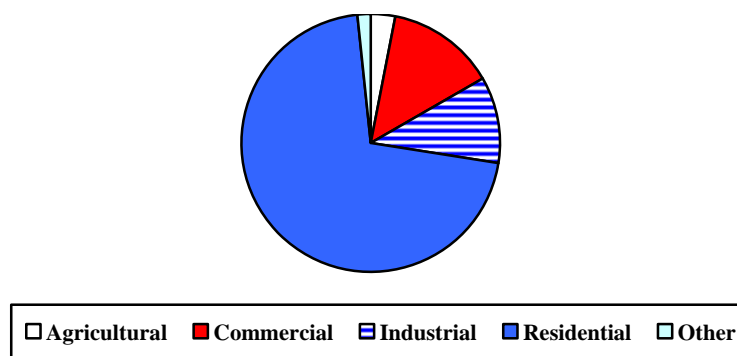
2010 Population Composition by Educational Attainment



Education levels have improved over the last ten years. The number of citizens with less than a 12th grade education has decreased by 31%. The number of citizens with *graduate degrees* has increased 37.5%

Tax Base

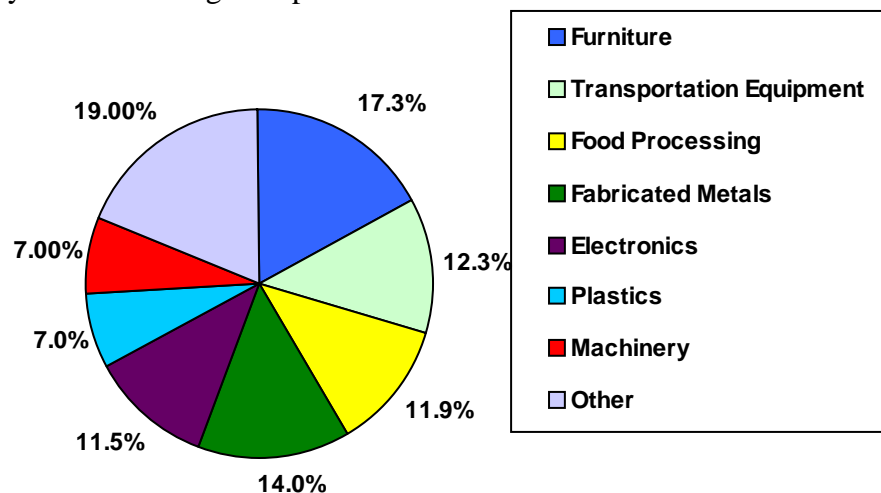
Ottawa County is considered a bedroom community of Kent County which encompasses the City of Grand Rapids. The graph below shows the make up of the County's tax base:



Industrial

Industrial property valuations account for \$1,013,574,411 or 10.8% of the County's 2011 Taxable Value. Ottawa County has a large and diversified industrial base of nearly 800 manufacturing firms. The size of firms range from one & two person shops to nationally known Fortune 500 corporations. The largest concentration of manufacturing firms is found in the southwest portion of the County, although there are over a dozen established industrial parks (many with available sites) located throughout Ottawa County. The major industrial sectors in terms of employment include furniture, fabricated metals, plastics, food products and transportation equipment. Major automotive suppliers include Johnson Controls, Inc., Magna Donnelly, Gentex, Delphi Automotive and Eagle Ottawa Leather. Major office furniture manufacturers include Herman Miller, Inc. and Haworth. Prominent food processors include Bil-Mar/Sara Lee, Heinz, Request Foods, Boar's Head and Leprino Foods.

Ottawa County Manufacturing Composition



As a growth area, Ottawa County experiences a number of significant private and public sector development projects each year. In fact, based on P.A. 198 industrial facilities exemption certificates, the County's manufacturing sector continues to expand. In 2010, 34 certificates were issued by the State Tax Commission to manufacturing firms who collectively proposed investments of approximately \$82.4 million in new buildings & improvements, land improvements and the acquisition of new personal property (machinery, equipment, furniture & fixtures) over a 24-month period. In 2010, Ottawa County ranked seventh out of Michigan's 83 counties in terms of the total amount of private investments. The chart below shows IFT exemptions per year over the last five years:

Year	Number of Exemptions	Total Exemption Amount	Estimated Job Creation
2006	81	\$258,718,812	871
2007	62	\$172,841,439	1,133
2008	53	\$211,797,675	948
2009	38	\$178,710,366	656
2010	34	\$82,404,779	357

Recreation

In addition to the 30 miles of Lake Michigan shoreline, Ottawa County has 36 miles of inland lake shorelines and 285 miles of tributaries. Ottawa County is a water wonderland offering boating fishing, swimming and just plain relaxation opportunities on its beaches and piers.



Sand Sculpture at Grand Haven State Park



Holland's "Big Red" Lighthouse

There are 13 County parks and two State parks located in Ottawa County. Both State parks are located along the Lake Michigan shoreline and attract more visitors than any other parks in the State's system. Other local attractions include the Grand Haven Musical Fountain, Berlin Raceway in Marne,

three fairs (County and two communities), numerous paved bike paths, outstanding golf courses and two nationally known festivals – Tulip Time in Holland and the Coast Guard festival in Grand Haven.



Grand Haven's Musical Fountain



Holland's Tulip Festival 2010 Kinderparade



Grand Haven Coast Guard Festival

Agriculture



Berries harvested in Ottawa County

Agriculture is an important sector of Ottawa County's economy. It has a taxable value of \$278,137,860 and amounts to approximately 3.0% of the County's total taxable value in 2011. Notably, Ottawa County ranks first in the State (among 83 counties) in the market value of all agricultural products sold. Leading products include nursery and ornamental shrubs, greenhouse products, poultry and livestock. Crops of importance include blueberries, soybeans, corn celery, and onions. The County's growing season is 171 days. The average annual precipitation is 35 inches with 78 inches of snowfall.

Residential

Residential valuations comprise \$6,657,020,206 or 70.8% of the 2011 tax base of the County. Housing costs in Ottawa County are comparatively lower than in many other areas of the nation. The southeast (Georgetown Township) and southwest (Holland and Park Townships) portions of the County have experienced the greatest residential growth. Other strong residential growth areas include Allendale Township and Grand Haven Township.

Health Care

Ottawa County gained national notoriety in 2010 when the Gallup-Healthways Well-Being Index named the Holland-Grand Haven area second in health and well-being in the nation. In an interview with ABC World News Tonight anchor Diane Sawyer, Holland mayor Kurt Dykstra cited the community's long and rich history of religion and emphasis on family for its high ranking on the happiness list, saying Holland exists in "a Norman Rockwell world." The Western Michigan region was also recently named the second most generous region in the country by the Chronicle of Philanthropy. In February of 2010, Ottawa County was ranked second in the state for healthiest residents by a study performed by the Robert Wood Johnson Foundation and University of Wisconsin Population Health Institute. The study shows overall West Michigan residents have better access to quality programs that promote good health, are less likely to die before age 75, and are more likely to engage in healthy behaviors

Financial Services

Ottawa County residents are served by many financial institutions. Firms in the County range from branches of major regional institutions like Fifth Third, Huntington bank and National City to smaller community banks like West Michigan Community Bank and Macatawa Bank and Grand Haven bank. Branches of these banks and about a dozen other financial institutions, including credit unions are located throughout Ottawa County.

Education

Ottawa County has 9 public school districts that collectively comprise the Ottawa Area Intermediate School District. In addition there are several non-public schools and charter

schools in the County. Most of the non-public schools are Christian schools. Enrollments have steadily increased following the growth in the County's population.



Cook Carillon Tower at Grand Valley State University

Institutions of higher education are also located in Ottawa County. Grand Valley State University (GVSU) has campuses in Allendale and Holland and has an estimated enrollment of 20,000. GVSU is the second largest employer in the County. Hope College, located in the City of Holland, is a four-year liberal arts college that has been recognized as one of the nation's best small private colleges. Two Grand Rapids based colleges also have a presence in Ottawa County: Davenport University and Grand Rapids Community College.



Graves Hall at Hope College

The Ottawa Area Intermediate School District and Grand Rapids Community College have jointly established (with State financial support) an M-TEC Center along U.S. 31 in Olive Township to assist in the training and retraining of the area's adult workforce. This facility is located next to the Careerline Tech Center which is a vocational education center serving students through the Ottawa Area Intermediate School District.

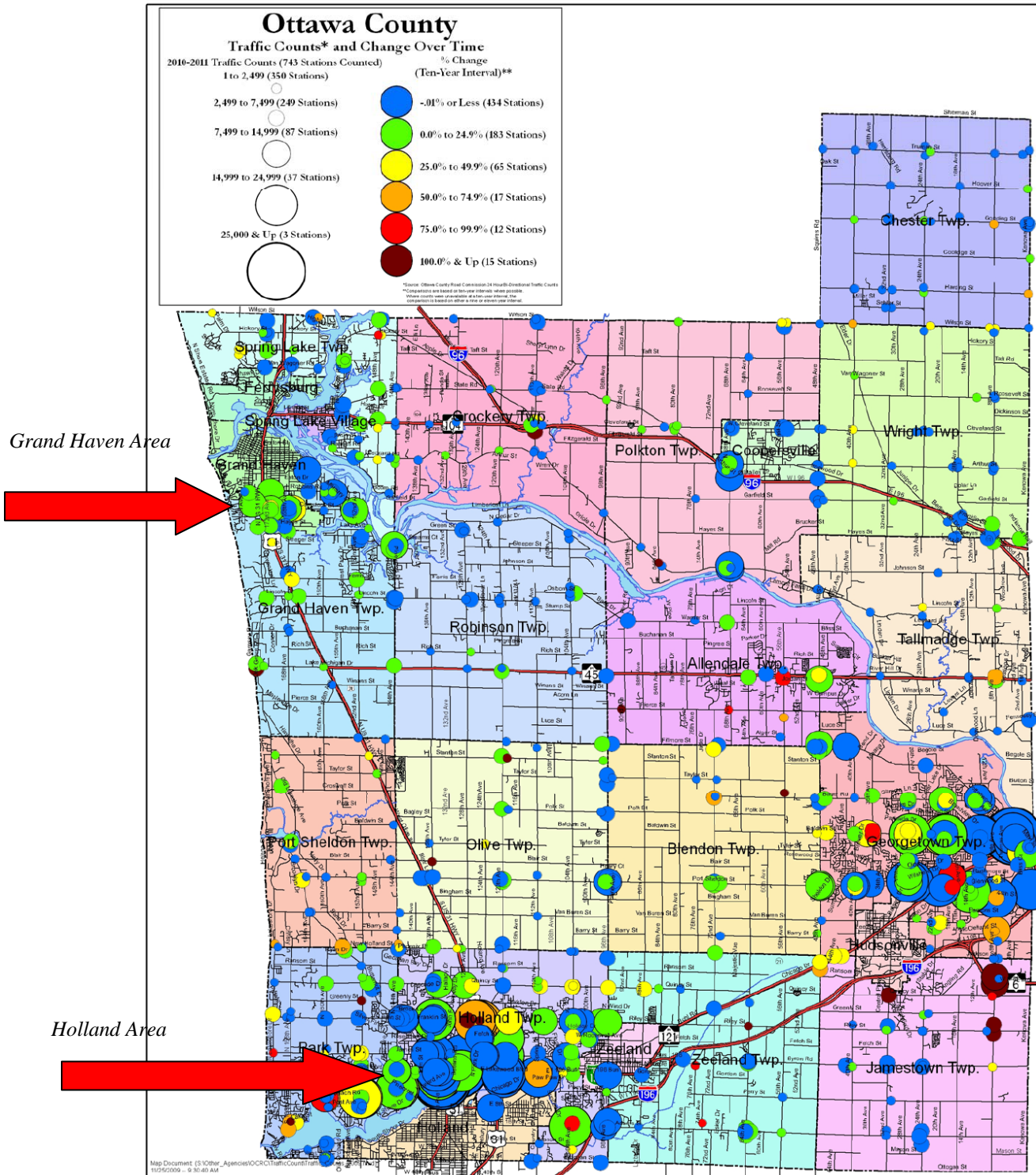
Transportation

Ottawa County is accessed by several Interstate and State Highways, including I-96, I-196, US-31, I-45, and M104. US-31, which parallels the Lake Michigan shoreline, is a heavily traveled route especially by tourist during the summer months. M-6, the 20-mile long South Beltline around Grand Rapids opened in November of 2004. This route connects to I-196 on the west in Jamestown Township (in Ottawa County) and to I-96 on the east in Cascade Township in Kent County).

Prior transit studies have indicated the need for additional roadways in the Holland and Grand Haven areas. Specifically, The section of US 31 between Grand Haven and M 104 (Savidge Street) has daily traffic volumes in excess of 60,000 vehicles (both directions). This section of US 31 is a full access roadway (not grade separated and without limited on and off ramps) with 4 to 6 travel lanes in both directions. This area was noted as one of the most challenging roadways by regional stakeholders, not only because of the traffic volumes, but also because of drawbridge delays and the fact this roadway is the only river crossing west of 66th Avenue, which bisects Allendale Township.

After several years of delay (most recently due to funding), work on the M-231 bypass, part of a larger transportation project, is anticipated to start in the spring of 2012. Specifically, the first phase will construct a bridge over the Grand River just west of 120th Avenue, then work their

way north with roads to I-96. The entire project will run from I-96 south across that new bridge over the river, all the way down to M-45, also known as Lake Michigan Drive. The goal of the bypass is to alleviate traffic along US-31 in Grand Haven by providing a fourth Grand River crossing in Ottawa County. The entire Michigan Department of Transportation project is expected to cost \$220 million and future phases will improve congestion in the Holland area on US-31.



Public transportation in Ottawa County includes the Macatawa Area Express (MAX) serving the Holland/Zeeland area and provides fixed-route bus and demand-response transit service to neighboring Holland Charter Township and the City of Zeeland under contractual agreement. Service runs from Monday through Saturday. No service is provided on Sunday. Harbor Transit serves the City of Grand Haven, the Village of Spring Lake, and the City of Ferrysburg. Services provided by Harbor Transit include demand-response public bus transit, contractual services, and trolley transportation. There are also two non profit carriers, Pioneer Resources and Georgetown Seniors which provide services primarily to disabled citizens and the elderly.

In addition, there are two principal rail lines in the County, both owned by CSX Transportation. Amtrak uses the line between Grand Rapids and Holland. Ottawa County has two deep water ports connecting to Lake Michigan – the Grand River in Northwest Ottawa County and Lake Macatawa in the Holland area. Air transportation facilities for the County include three general aviation airports – Tulip City in Holland (Allegan County), Grand Haven’s Memorial Airport and Riverview in Jenison. The nearest commercial airports are the Gerald R. Ford International in Kent County and Muskegon County International.

Ten (10) largest employers in Ottawa County in terms of employment:

<u>Company</u>	<u>Business</u>	<u>Approximate Number Employees</u>
Herman Miller (1)	Office Furniture	3,398
Gentex Corporation	Automotive Mirrors	2,766
Grand Valley State University (2)	Higher Education	2,555
Johnson Controls (1)	Automotive Components	1,924
Haworth (1)	Office Furniture	1,806
Shape Corporation	Metal Roll Forming	1,471
Holland Community Hospital	Health Care	1,780
Magna Mirrors (1)	Automotive Windows & Mirrors	1,300
Meijer, Inc.	Retail Stores	1,297
County of Ottawa	Government	1,168

SOURCE: Ottawa County Economic Development Office, Inc.

(1) Facilities located within Ottawa County and/or the City of Holland portion of Allegan County

(2) Non-student employees, also includes Grand Rapids and Muskegon

County Of Ottawa
Demographic and Economic Statistics
Last Ten Calendar Years

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2001	243,502	\$6,769,599	\$27,801	32.4	54,620	4.1%
2002	246,332	6,816,596	27,672	32.7	55,293	5.4%
2003	249,228	7,089,242	28,445	32.9	55,060	5.9%
2004	252,323	7,457,194	29,554	33.1	55,696	5.5%
2005	254,312	7,784,704	30,611	33.4	55,575	5.1%
2006	256,851	8,220,749	32,006	33.6	55,412	5.2%
2007	258,808	8,377,588	32,551	33.8	55,032	5.5%
2008	260,891	8,568,552	33,009	34.0	54,662	6.9%
2009	261,957	8,470,102	32,334	34.6	55,068	12.1%
2010	263,801	N/A	N/A	N/A	55,234	11.0%

n/a: Information is unavailable.

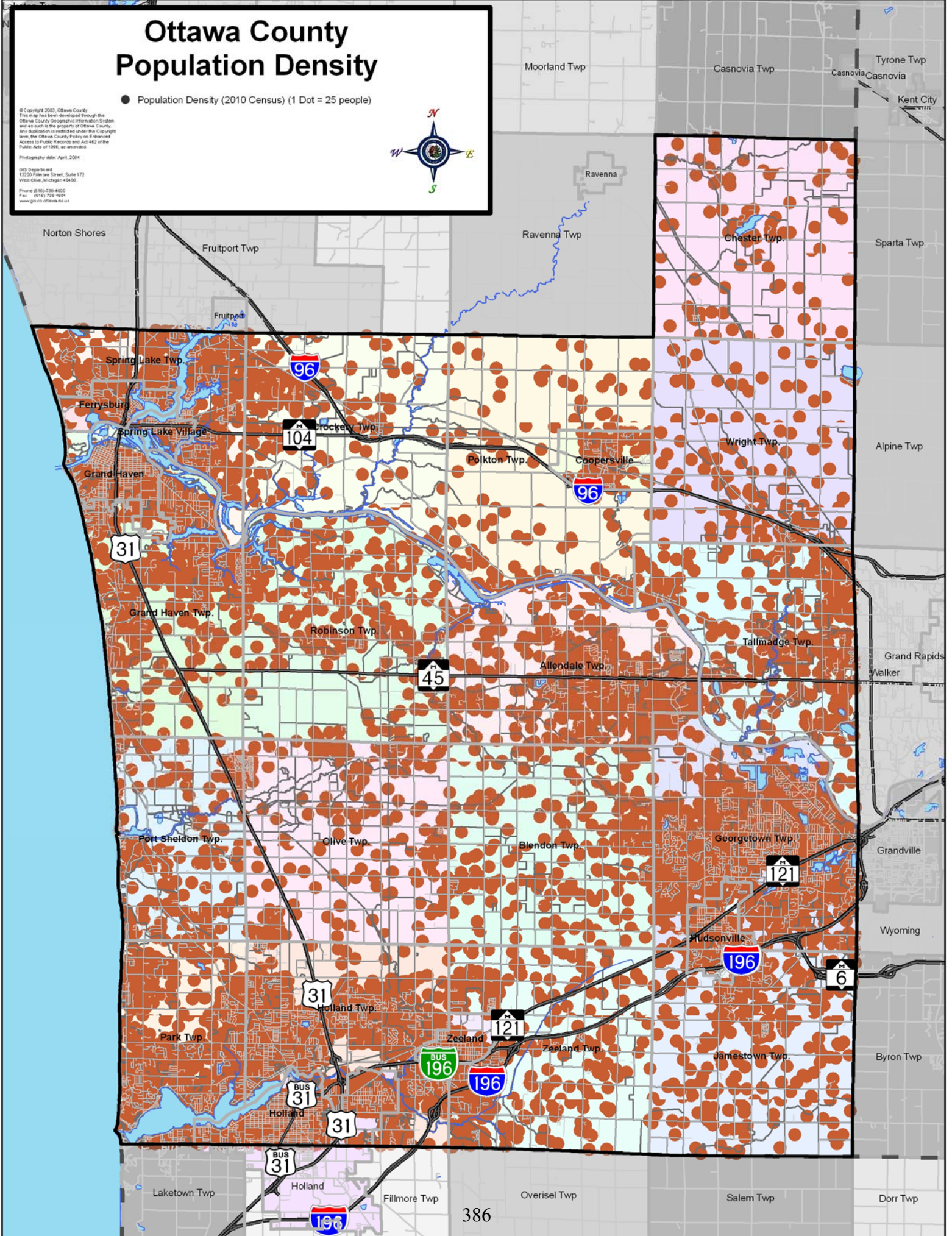
Sources:

- (1) U.S. Department of Commerce, Bureau of Economic Analysis, updated with most recent census figures
- (2) U.S. Census Bureau, updated with most recent census figures
- (3) Fourth Friday Count, Ottawa Area Intermediate School District
- (4) U.S. Department of Labor, Bureau of Labor Statistics, updated with most recent census figures

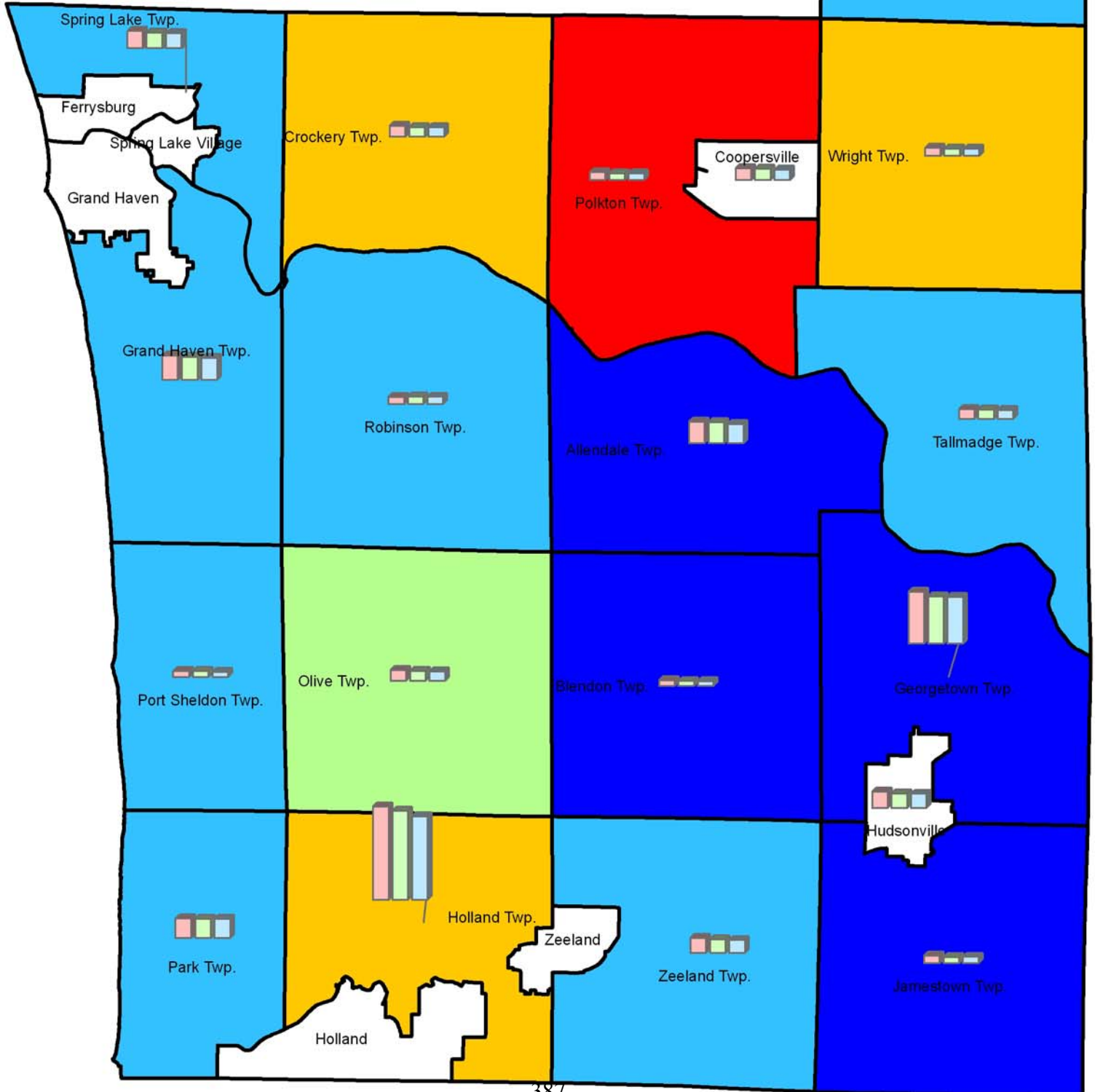
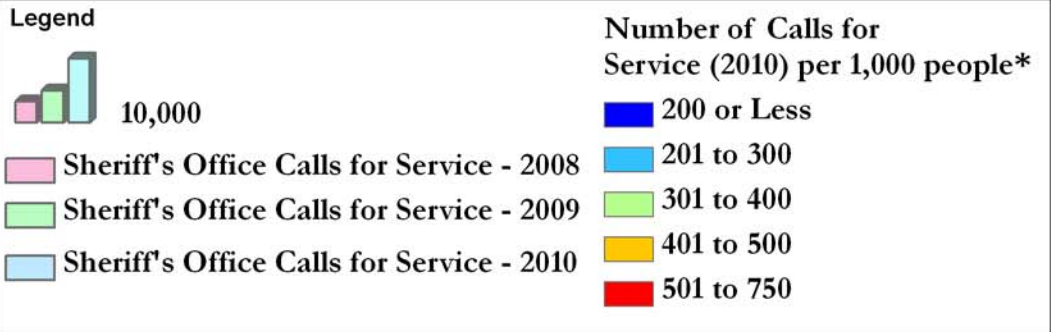
Ottawa County Population Density

● Population Density (2010 Census) (1 Dot = 25 people)

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Photography date: April, 2004
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Phone: (616) 736-4900
Fax: (616) 736-4604
www.gis.co.ottawa.mi.us



Ottawa County Sheriff's Office Calls for Service 2008-2010



Ottawa County Sheriff's Office Cases Investigated 2008-2010

Legend

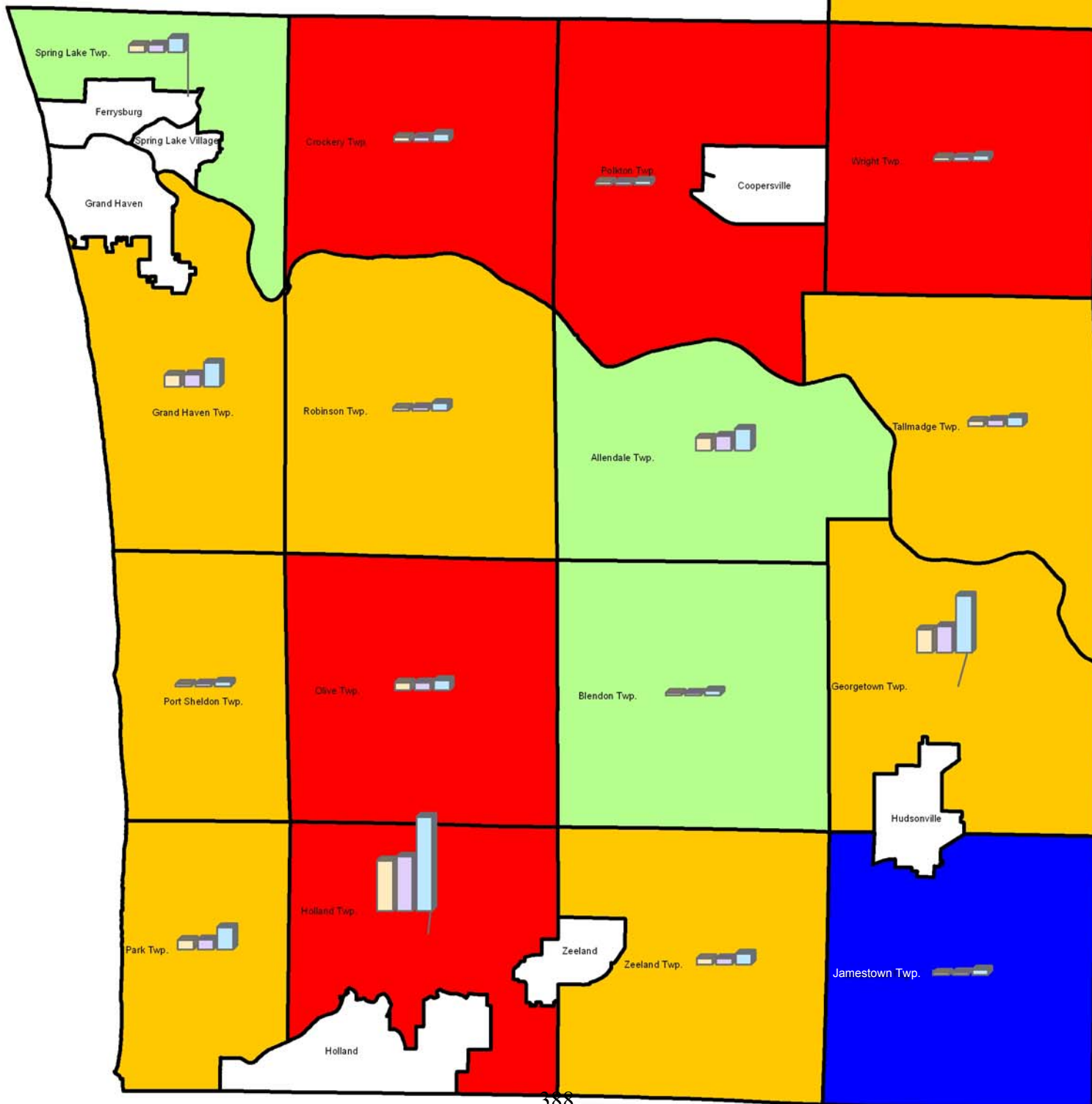


- Cases Investigated by Sheriff's Office - 2008
- Cases Investigated by Sheriff's Office - 2009
- Cases Investigated by Sheriff's Office - 2010

**Number of Cases Investigated (2010)
per 1,000 people***

- 50 or Less
- 51 to 75
- 76 to 100
- 101 to 150
- 151 to 250

*Population Data Source: 2000 Census



County of Ottawa Financial Policies

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County of Ottawa

REVENUE AND EXPENDITURE POLICY

I. POLICY

All entities face economic constraints. As a result, the County must pay attention both to inflows and outflows to provide consistent services to the public and promote stability. The intent of this policy is to define the County philosophy on revenue collection and expenditure recognition, allocation, and review.

II. STATUTORY REFERENCES

Constitutional Amendment of 1978 – Headlee Amendment
Constitutional Amendment of 1994 – Proposal A
Public Act 123 of 1999

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Revenues:

1. The more dependent the County is on any one revenue source the less able it is to weather changes in that revenue resulting from economic conditions. Consequently, the County will strive to develop a diversified revenue mix in order to avoid disruption to County services.
2. Taxes represent the most significant revenue source for the General Fund. However, there has been legislation that limits the County's ability to tax.
 - a. It is important that the County find ways to develop flexibility within its taxing authority. To do this, the County will strive to levy less than its legal maximum levy each year. This provides the County with a "cushion" to fall back on should conditions develop that would otherwise result in an immediate reduction of services. This "cushion" provides the County with time to find other funding sources and/or identify more cost effective ways to deliver services.

In addition, flexibility within the levy is also important to bond rating agencies. The agencies look very favorably on entities that have the flexibility to adjust tax revenues. The higher the County's bond rating is, the lower the cost to borrow. This affects not just the County but the public overall, since assessments will be lower.

- b. Levying less than the maximum legal amount provides the County with flexibility; it also lessens the burden on citizens and businesses within the County. The County Board will strive to balance the need for taxes to fund public services with the impact the taxes have on citizens and businesses.
 - c. The County may purchase the real delinquencies of other municipalities and school districts within the County. At that point, the money is no longer owed to the municipality but is now owed to the County. The County will adhere to the requirements provided under Public Act 123 of 1999, which require due notice to the property owner prior to foreclosure.
3. User fees are important in the development of a diversified revenue mix. However, the other benefit of user fees is equity. Instituting user fees allow the beneficiary of the service to be the one paying for it (or a portion of it). User fees, when allowable under the law, will be charged at the discretion of the Board of Commissioners.
 - a. The County Board will determine the extent that user fees cover the cost of the services. Cost includes both the direct costs as well as indirect costs



County of Ottawa

(e.g., administrative overhead). It is not always feasible or desirable to cover the full cost of a service. Exceptions to full cost recovery include:

- 1). The fee is a barrier to a segment of the County in receiving the services.
- 2). The cost of collecting the fees exceeds the revenue collected.
- 3). Some services provide benefits not only to the direct user, but also to other public. Consequently, it is important to set the fee at a rate that will encourage the use of the service.

4). The fee is set by statute.

- b. It is also important for the fees established to stay relevant. The Board of Commissioners will have a study performed every three years or as needed to determine the appropriateness of fees and to keep them relevant to the cost associated with the service. Such fee changes will be formally adopted at a Board meeting open to the public.

4. One time revenues are non-recurring, often unexpected resources that the County receives. Because they are non-recurring, they should not be used to cover ongoing expenditures. Instead, they should only be used for their intended purpose (if identified) or to fund non-operational expenditures (e.g., capital projects).

B. Expenditures:

1. The County will fund expenditures at a level sufficient to ensure the ongoing health, safety, and welfare of the public. If not statutorily specified, the level of services provided will be determined the Board of Commissioners through strategic planning and program ranking and evaluation.

2. Indirect Cost:

- a. The expenditures of departments in governmental funds that provide services to other County departments will allocated to all departments through an annual indirect cost allocation study performed by an outside consultant. The allocation of these costs has different bases depending on the function. These bases include (but are not limited to) transaction counts, number of employees and square footage of space occupied.
- b. All departments receiving these services are included in the study, but not all departments are charged. Specifically, the County will charge a department if doing so will provide additional revenue through grants or will help identify the full costs of certain services.



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3. The full cost of an employee's compensation is not limited to the cash outlays for salaries and fringe benefits. Most employees are also earning benefits that will not be actually paid for several years. Specifically, in addition to the wages and benefits paid and received during the year, most employees are also earning future compensation in the form of pension and retiree health care. Because these future cash outlays are actually being *earned* now, the County should contribute to them now. This allows us to identify the full cost of the services being provided and avoid passing on costs incurred now to future generations.
 - a. The County will strive to fully fund its long-term liabilities. Each year, the County receives actuary studies that calculate the annual required contribution (ARC) for the County's pension and other post employment benefits (primarily retiree health care). The County will make every effort to budget and pay the ARC each year. The County will also analyze ways to reduce these (and other) costs to benefit the taxpayer yet still provide adequate compensation for employees.
4. To provide proper stewardship of taxpayer dollars, the County has an obligation to review the services it provides for effectiveness and efficiency. In some instances, economies of scale and specialized knowledge allow private agencies to do tasks more efficiently and effectively. Consequently, the County will encourage the use of outside agencies and contractors when analysis shows they are able to provide equivalent or better services more cost effectively than County employees.
5. The County provides a variety of services to the public. As departments adjust programs to meet the perceived needs of their clients, a duplication of services can result, both with other County programs and with other government and private agencies. Regular program review can help identify duplications. Where identified, the County will eliminate services duplicated internally or externally in order to use resources more efficiently.
6. Technology can often provide efficiencies for County departments. Such efficiencies may result in improved service to customers, streamlined processes both within the department and with related agencies, and lower personnel demands. It is important for County departments to continually explore technology alternatives and the costs and benefits they may bring. Depending on funding availability and a project's compatibility with long-term planning, new technology initiatives will be considered when the estimated benefits exceed the estimated costs.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

FINANCIAL GOALS POLICY

I. POLICY

The Ottawa County Board of Commissioners is the governing body and the primary policy and budgetary approval center for county government. It is the policy of the Board of Commissioners to plan for the future financial needs of the County by establishing prudent financial goals and procedures, so that the ongoing and emerging needs of the public are met, future needs are adequately planned for, and the fiscal integrity and reputation of Ottawa County government are preserved.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Maintain an adequate financial base to sustain a prescribed level of services as determined by the State of Michigan and the County Board of Commissioners.
2. Adhere to the highest accounting and management practices as set by the Financial Accounting Standards Board, the Governmental Accounting Standards Board, the Government Finance Officers' Association standards for financial reporting and budgeting, and other applicable professional standards.
3. Assure the public that the County government is well managed by using prudent financial management practices and maintaining a sound fiscal condition.
4. Establish priorities and funding mechanisms which allow the County to respond to local and regional economic conditions, changes in service requirements, changes in State and Federal priorities and funding, as they affect the County's residents.
5. Preserve, maintain and plan for replacement of physical assets.
6. Promote fiscal conservation and strive to obtain the highest credit rating in the financial community, by ensuring that the County:
 - a. pays current bills in a timely fashion;
 - b. balances the budget;
 - c. provides for future costs, services and facilities;
 - d. maintains needed and desired services.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

GENERAL FUND BUDGET SURPLUS POLICY

I. POLICY

The Ottawa County Board of Commissioners does not assume that the County will finish each fiscal year with a budget surplus in the General Fund. If such a surplus does exist, the Board will use such surplus funds to meet the identified long-term fiscal goals of Ottawa County. Generally, such funds should not be used toward payment of ongoing operational costs. Ottawa County defines a surplus as the amount of undesignated fund balance that exceeds the lesser of (a) three months of the most recently adopted budget, or (b) 10% to 15% of the General Fund's expenditures from the most recently completed audit.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:

Last Review by Internal Policy Review Team: April 25, 2011

IV. GASB REFERENCES



County of Ottawa

V. PROCEDURE

1. Board will use surplus funds left over at the close of the fiscal year in the following order of priority:
 - a. Such funds may be added to the Committed or Assigned Fund Balance of the General Fund for a specified purpose;
 - b. The Board may use the funds to fund the county financing tools;
 - c. Such funds may be used to address emergency needs, concerns, or one time projects as designated by the Board;
 - d. After funding the county financing tools, any remaining fund balance may be used toward a millage reduction factor to be applied to the next levied millage;
2. The Board will designate surplus funds projected during the budgetary process for use in the following order of priority:
 - a. The Board may use such funds to grant additional equipment requests which were not originally approved in the proposed budget;
 - b. The Board may use such funds to add to the Committed or Assigned Fund Balance of the General Fund for a specified purpose;
 - c. The Board may use such funds to fund the county financing tools;
 - d. The Board may use the funds in the form of a millage reduction factor;
3. In making its decisions about the use and allocation of such funds on new, unbudgeted projects, the Board will use the following criteria:
 - a. Any request for funding must be designed to meet a significant public need. The request must be supportable and defensible;
 - b. Any proposal for funding must be cost effective, affordable, and contain a realistic proposal for available, ongoing funding, if necessary to successfully complete the project or provide the service;
 - c. Any proposal for funding must be consistent with the Board's Strategic Plan;
 - d. Any proposal for funding must be specific, attainable, have measurable results, be realistic, and timely;



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- e. Any proposal for funding must identify long-term benefits for the general public which would benefit in an identifiable way the “majority” of citizens’
- f. In making decisions about the use of such funds, the Board will consider whether the program or goal can be performed better by a person or entity other than the County.

VI. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

OPERATING BUDGET POLICY

I. POLICY

The Ottawa County Board of Commissioners supports principles of budgeting, management, and accounting which promote the fiscal integrity of the County, clearly enhance the County's reputation for good stewardship, and which explain the status of County operations to the citizens and tax payers of Ottawa County. Systems and procedures will be implemented by Ottawa County to implement this policy, in accordance with the Ottawa County Strategic Plan.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements of the Uniform Budgeting and Accounting Act, MCL 141.421a et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

A. County Budget Philosophy

1. **Alignment with Strategic Plan:** The County Board regularly reviews and updates the County's strategic plan which serves as a guide for County operations. Since the budget is the main tool for implementation of the Strategic Plan, the budget, to the extent possible, will be consistent with the goals and objectives of the strategic plan.
2. **Prudence:** As stewards of taxpayer dollars and to promote stability, the budget will be prepared using conservative, but realistic estimates. The County will also avoid budgetary procedures such as accruing future years' revenues or rolling over short-term debt to balance the current budget at the expense of future budgets.

The County will include a contingency amount in the budget for unforeseen and emergency type expenditures. The amount will be based on the unassigned fund balance in the General Fund for the most recently completed audit. If the unassigned fund balance for the most recently completed audit (e.g., 2006 audit used for the 2008 budget) is at least 10% of audited expenditures, contingency will be budgeted at not less than .5% and not more than 2% of the General Fund's actual expenditures for the most recently completed audit. If the unassigned fund balance is less than 10% of expenditures, contingency will be budgeted at not less than .1% and not more than 2% of the General Fund's actual expenditures for the most recently completed audit (e.g., 2006 audit used for the 2008 budget). All appropriations from contingency must have Board approval.

3. **Balancing the Budget:** In accordance with Public Act 621, no fund will be budgeted with a deficit (expenditures exceeding revenues and fund balance). Prudence requires that the ongoing operating budget be matched with ongoing, stable revenue sources in order to avoid disruption of services. The County will make every effort to avoid the use of one-time dollars and fund balance to balance the budget. Instead, cash balances and one-time revenues should only be used for one-time expenditures such as capital improvements.

B. Budget Formulation

1. **Responsibility:** The Administrator will assume final responsibility for the preparation, presentation and control of the budget, and shall prepare an annual budget calendar and budget resolution packet for each fiscal year.
2. **Budget Basis:** The budget will be prepared on the same basis as the County's financial statements. The governmental funds will be based on modified accrual



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and the proprietary funds (budgeted in total only) will be based on full accrual. The County's legal level of control is by line item.

3. Schedule: The annual budget process will be conducted in accordance with the following budget calendar:

County of Ottawa Budget Calendar

Mid March Equipment and Personnel Request Forms sent to department heads.

March 31 Department requests for equipment and personnel submitted to Fiscal Services Department.

April 1 Performance Measures sent to department heads for updating.

April 30 Performance Measures returned to Fiscal Services Department.

First Tuesday in May

Finance Committee approves the Resolutions of Intent to Increase Millage Rates, Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax. *The County operating levy under consideration is for the current budget year. The 911 and Parks levies under consideration are for the next budget year.*

Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rates and sets the date for public hearing.

Third Monday in May

Budget packets distributed to departments.

Third Tuesday in May

Finance Committee approves the Resolutions to Approve the Millage Rates and forwards them to the Board.

Fourth Tuesday in May

Board holds a public hearing and approves the millage rates.

Third Monday in May-



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Mid June Departments develop individual budgets. The Fiscal Services Department available to provide any needed assistance in completing budget documents.

Mid June Departments submit completed budget requests and narratives to the Fiscal Services Department.

Mid June - Fiscal Services Department summarizes budgets and prepares documents for Administrative review.
July 31

Mid July - Administration and Fiscal Services Director meet with Department Heads
Mid August in preparation of a proposed budget.

First Tuesday in September

Finance Committee presented with preliminary review of the General Fund budget

Third Tuesday in September

Finance Committee preliminary review of the budget; approval of the Salary and Fringe Benefits Adjustments.

Fourth Tuesday in September

Board sets the date for the public hearing on the County Budget for second Tuesday in October, receives preliminary overview of budget and approves the Salary and Fringe Benefit Adjustments.

Six Days Prior to Public Hearing

Deadline for the publication of the public hearing notice on the budget.

Second Tuesday in October

Board holds the public hearing on the budget and receives the formal Budget Presentation.

Third Tuesday in October

Finance Committee reviews Resolution to Approve the County Budget, Insurance Authority Budget and the Apportionment Report.

Fourth Tuesday in October

Board adopts the County Budget, the Insurance Authority Budget and the Apportionment Report.



County of Ottawa

4. **Required Budget Data:** Department heads and other administrative officers of budgetary centers will provide necessary information to the Administrator for budget preparation. Specifically, departments will be asked to provide equipment and personnel requests with explanatory data, goals, objectives and performance data, substantiating information for each account, and performance measures, both historical and projected.
 5. **Budget Document:** The County will prepare the final budget document in accordance with the guidelines established the Government Finance Officers Association Distinguished Budget Award Program and on a basis consistent/t with principles established by the Governmental Accounting Standards Board.
- C. Amendments to the Budget
1. Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations in excess of \$50,000, involving multiple funds, or any amendment resulting in a net change to revenues or expenditures are presented to the Board for action. Transfers that are \$50,000 or less, within a single fund, and do not result in a net change to revenues or expenditures may be approved by the County Administrator and Fiscal Services Director. Budget adjustments will not be made after a fund's fiscal year end except where permitted by grant agreements. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.
 2. All unencumbered appropriations lapse at year-end. However, the appropriation authority for major capital projects, capital assets and previously authorized projects (i.e., the encumbered portions) carries forward automatically to the subsequent year. All other encumbered appropriations lapse at year-end.
- D. Long-term Financial Planning
1. As part of the annual budget process, five year revenue and expenditure estimates will be provided for the General Fund. The estimates will assess the long-term impacts of budget policies, tax levies, program changes, capital improvements and other initiatives. This information may then be used to develop strategies to maintain the County's financial standing. If a structural deficit (operating revenues do not cover operating expenditures) is identified, or projected, the Administrator will develop and bring before the Board a deficit elimination plan to address the problem.
 2. In addition, the County will support efforts that control future operating costs. The County will strive to fully fund the County's financing tools to benefit all current and future residents of Ottawa County. The following funds have been identified as financing tools of the County:



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- a. *2271 Solid Waste Clean-up Fund:* This fund was established from monies received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. These monies are to be used for the clean-up of the landfill. The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up.
- b. *2444 Infrastructure Fund:* This fund was established to provide financial assistance to local units of government for water, sewer, road, and bridge projects that are especially unique, non-routine, and out-of-the ordinary. Money is loaned to municipalities for qualifying projects at attractive interest rates.
- c. *2450 Public Improvement Fund:* This fund is used to account for monies set aside for public improvements. The fund's goal is to provide sufficient dollars to fund the County's major capital projects.
- d. *2570 Stabilization Fund:* This fund was established pursuant to Act No. 30 of the Public Acts of 1978 to assure the continued solid financial condition of the County. Use of funds are restricted for but not limited to:
 - 1). cover a general fund deficit, when the County's annual audit reveals such a deficit.
 - 2). prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
 - 3). prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses.
 - 4). cover expenses arising because of natural disaster, including a flood, fire, or tornado.
- e. *2980 Employee Sick Pay Bank:* The purpose of the Employee Sick Pay Bank Fund is to pay for the County's accrued liability which was a result of discontinuing the accumulation and payoff of employee sick days.
- f. *5160 Delinquent Tax Revolving Fund:* The Delinquent Tax Revolving Fund is used to pay each local government unit, including the County, the respective amount of taxes not collected as of March 1 of each year. After many years of waiting for this fund to mature, the treasurer now avoids costly issuances of Delinquent Tax Anticipation Notes (now referred to as General Obligation Limited Tax Notes) and pays schools, local units and the County in a timely



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fashion. An annual evaluation is made to determine if it is beneficial for the County to issue general obligation limited tax notes versus using cash on hand. As a financing tool, the fund also covers the principal and interest payments on four bond issues.

- g. *6450 Duplicating Fund*
- h. *6550 Telecommunications Fund*
- i. *6641 Equipment Pool Fund*: These funds are used to provide ongoing funding for equipment replacement. They help stabilize the operating budget by avoiding the peaks and valleys that can occur with equipment purchases.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

GRANTS AND THIRD-PARTY CONTRACT REVENUE POLICY

I. POLICY

State and Federal grant-funded programs, and third-party contract revenue should not be replaced by county or other locally generated revenues at the close of the grant-funding period, upon the expiration of a grant, or upon the expiration of a non-renewed third-party contract. In the ordinary case, the County will not continue funding of such programs unless the Ottawa county Board of Commissioners is convinced that doing so is both fiscally prudent and in the best interests of the health, safety and welfare of the residents of Ottawa County.

II. STATUTORY REFERENCE

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCE

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. A minimum of locally generated revenue will be used to replace funding for activities, including grant-funded activities, which are or have been previously funded by the State and Federal governments, or by third-party contract revenue.
2. Grant applications to fund new services and programs with State or Federal funds shall be reviewed by the County Planning & Grants Department, with significant consideration given to whether locally generated funds will be required to support these services and programs when original funding is no longer available.
3. As deemed necessary, the county will utilize the procedures of the Performance Measurement Policy in evaluating the effectiveness of grant-funded programs.
4. Grant-funded positions will be automatically sun-setted upon the expiration of grant funding, absent a two-thirds (2/3) affirmative vote by the Board to continue such positions.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

I. POLICY

As stewards of funds, the County must provide accountability for their use. The accounting, auditing and financial reporting functions address accountability and provide critical information to the County Board, administrative staff, and department managers that helps them assess their programs and aid in decision-making.

The intent of this policy is to establish guidelines and standards for the County's accounting, auditing and financial reporting process.

II. STATUTORY REFERENCES

Public Act 2 of 1968, Uniform Budgeting and Accounting Act
Public Act 71 of 1919, Uniform System of Accounting MCL 141.921(1)
Public Act 34 of 2001, the Revised Municipal Finance Act
SEC Rule 15c2-12

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. The County will comply with generally accepted accounting principles as contained in the following publications:
1. *Codification of Governmental Accounting and Financial Reporting Standards* issued by the Governmental Accounting Standards Board (GASB) including all statements, interpretations, technical bulletins, and implementation guides.
 2. *Pronouncements of the Financial Accounting Standards Board (FASB)*
 3. *Governmental Accounting, Auditing and Financial Reporting (GAAFR)* issued by the Government Finance Officers Association (GFOA) of the United States and Canada
 4. *Audits of State and Local Government Units*, an industry guide published by the American Institute of Certified Public Accountants (AICPA) including statements of position and practice bulletins.
 5. *Government Auditing Standards* issued by the Controller General of the United States
 6. *Uniform Budgeting and Accounting Act*, State of Michigan Public Act 2 of 1968
 7. *Uniform System of Accounting Act*, State of Michigan Public Act 71 of 1919
 8. *Municipal Finance Act*
- B. The County will issue all required financial reports by their established deadlines:
1. A comprehensive financial audit including an audit of federal grants according to the United States Office of Management and Budget Circular A-133 will be performed annually by an independent public accounting firm. The firm will express an opinion on the County's financial statements.
 2. The Comprehensive Annual Financial Report will be issued within six months of the County's fiscal year end.
 3. The Comprehensive Annual Financial Report will be in compliance with the standards and guidelines established by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting program.
 4. The Schedule of expenditures of Federal awards (Single Audit) will be issued within nine months of the County's fiscal year end.



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5. The County will submit a qualifying statement to the State of Michigan in compliance with Public Act 34 of 2001, the Revised Municipal Finance Act.
 6. The County will meet all continuing disclosure filings required by the Securities and Exchange Commission (SEC) including the guidelines established by SEC Rule 15c2-12.
 7. The local unit annual fiscal report (F-65).
- C. The County will provide accurate and timely financial reports to departments and the Board of Commissioners to aid them in assessing the financial condition of the County and individual departments:
1. A system of internal accounting controls will be maintained to adequately safeguard assets and provide reasonable assurances of proper recording of the County's financial transactions.
 2. The internal control practices of individual departments will be reviewed annually in connection with the annual audit.
 3. Monthly financial reports including a budget to actual comparison, transaction listing and budget exception report will be provided to departments or departments will have access to such information.
 4. Fiscal Services Department will provide the Finance and Administration Committee of the Board with budget to actual comparisons for the General Fund, Mental Health Fund and Health Fund on a quarterly basis or as requested.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

CAPITAL ASSET POLICY

I. POLICY

In order to provide services to the public, the County must procure certain capital assets. Capital assets provide convenient access to County services to the public and enhance the efficiency and effectiveness of Ottawa County employees.

The intent of this policy is to define capital assets, identify the capital project selection process, identify the capital asset financing, and assign responsibility for property planning, control, budgeting and recording.

II. STATUTORY REFERENCES

III. COUNTY LEGISLATION OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted 9/23/97 per BC 97-340. A revised policy was adopted 1/25/2000 per BC 00-041.

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Capital Assets Defined:

1. Capital assets fall in two categories:

- a. Capital Outlays which includes furniture and equipment purchases with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years and
- b. Capital Projects which generally refer to building construction. Infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are the responsibility of the County's component units (the Ottawa County Road Commission, Ottawa County Public Utilities, and the Ottawa County Office of the Drain Commissioner). Accordingly, the County Board is not directly involved in the development, analysis and funding requirements for infrastructure assets (see separate policy on infrastructure). All capital assets are recorded in the County's financial statements in accordance with generally accepted accounting principles.

2. Capital Outlays:

- a. Capital outlays are usually budgeted out of the Equipment Pool fund (an Internal Service Fund) and rented back to departments over a period of three to five years. The Equipment Pool is used to fund these purchases in order to minimize the impact of these expenditures on the County's budget. Most capital outlay projects are approved in conjunction with the County's annual budget process. Requests for new and replacement equipment (including equipment costing less than \$5,000) are reviewed with the budgets and are included in the budget proposal approved by the Board of Commissioners. Equipment purchases costing less than \$5,000 is expensed wholly in the department budgets.
- b. Capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exists. Donated capital assets are valued at their estimated fair market value on the date received. The amount reported for infrastructure includes assets acquired or constructed since 1980. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.



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- c. Depreciation on the capital assets is computed using the straight-line method over the following initial useful lives:

	<u>Years</u>
Land improvements	25
Office furniture and equipment	5 – 20
Vehicles	3 – 10

The Fiscal Services Department is responsible for maintaining the records, affixing tag numbers, and periodic physical inventories of County capital assets. Periodically, the remaining useful lives of assets will be re-evaluated and adjusted accordingly.

3. Capital Projects:

- a. Capital projects non-recurring costs related to the acquisition, expansion or major rehabilitation of a physical County structure. Capital projects exceed \$50,000 and have an estimated useful life of at least ten years, or, if part of an existing structure, an estimated useful life of at least the remaining life of the original structure. The Board of Commissioners must grant approval to all capital projects. To assist the Board in the capital improvement decision making, County administrative staff will:
- 1). Develop and maintain a capital improvement plan
 - 2). Identify estimated costs and potential funding sources for all capital improvement projects
 - 3). Identify additional operational costs (including debt service) that will result from the project
 - 4). Ensure that all County projects will be constructed and expenditures incurred for the purpose approved by the Board of Commissioners
 - 5). Depreciation on the capital assets is computed using the straight-line method over 25-30 years.

4. Financial Planning and Budgeting for Capital Assets:

- a. The nature and amount of capital projects as well as the County's financial resources and market conditions determine the financing method for capital projects. Specifically, care must be exercised to ensure that the payment stream for the project does not exceed the expected life of the project. Although the County has paid for several projects with cash, each project must be analyzed separately to determine if it is in the County's financial interest to pay cash, borrow or bond. The County's cash balances and the ability of the operating budget to absorb debt service payments will also influence the financing method selection process.



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- b. Because the County has experienced exceptional growth over the last 20 years, previous Boards have established funding mechanisms to help meet the County's capital needs. Capital Outlay needs are met through the Duplicating, Telecommunications, and Equipment Pool funds (Internal Service Funds) and provide a dependable and on-going funding source for routine capital outlay.
- c. To assist with capital projects, the Board established the Public Improvement Fund in 1981 to account for funds set aside for public improvements. In addition, the Board may authorize a fund balance designation in the General Fund to help finance future building projects.
- d. Once the Board of Commissioners has approved a capital project, the Fiscal Services department will incorporate the approved sources and uses of funds applicable to the County's fiscal year into the annual operating budget. This may be a part of the annual budget process or a separate budget adjustment during the year. The Fiscal Services Department is also responsible for monitoring the projects for conformance with approved spending levels.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



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PURCHASING POLICY

I. POLICY

The County of Ottawa will engage in purchasing activities that are fair and equitable, and which provide the maximum purchasing value for public funds. The County will implement procedures designed to maintain a procurement system of quality and integrity.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board Policy on this subject matter was adopted on 05/23/95.

Board of Commissioners Resolution Number and Policy Adoption Date:

Board of Commissioners Review Date and Resolution Number:

Name and Date of Last Committee Review:

Last Review by Internal Policy Review Team: August 5, 2011

Related Policies:



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IV. PROCEDURE

A. Operational Guidelines

1. It is the intent of this Policy to maximize the purchasing power and value of public funds through procurement policy that maintains a system of quality and integrity and promotes efficiency, effectiveness and equity in public purchasing. It is the goal of this Policy to recognize the obligation to the taxpayers to maximize the purchasing power of public funds to gain the best value for our residents. The County will comply with all applicable federal and state laws concerning public purchasing.
2. Application
 - a. This Policy applies to the procurement of supplies, goods, equipment, services, and construction entered into by Ottawa County and its constituent departments and agencies, after the effective date of this Policy. It shall apply to every expenditure of public funds by Ottawa County irrespective of the source of the funds. When the procurement involves the expenditure of federal or state assistance or contract funds, the procurement shall be conducted in accordance with any applicable federal or state laws and regulations. Nothing in this Policy shall prevent any public agency from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.
3. Administration
 - a. This Policy shall be administered by the Purchasing Division of the Fiscal Services Department. All formal solicitations are administered through the Purchasing Division of the Fiscal Services Department.
4. Sales Tax Exemption
 - a. The County shall not be charged or pay sales tax. Ottawa County, as a Michigan Municipal Corporation, is exempt from sales tax as provided in Act 167 of Public Acts of 1933. MCL 205.54(7); MSA 7.525(4)(7), and the Michigan Sales and Use Tax Rule, 1979 MAC Rule 205.79, provide that sales to the United States government, the State of Michigan, and their political subdivisions, departments and institutions are not taxable when ordered on a Purchase Order and paid for by warrant on government funds. In the alternative, the government may claim exemption at the time of purchase by providing the seller with a signed statement to the effect that the purchaser is a governmental entity. This position was affirmed by the Michigan Department of Treasury through its Revenue Administrative Bulletin 1990-32, approved on October 11, 1990.



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- b. The issuance of an Ottawa County Purchase Order or a Michigan Sales Tax Exemption Certificate does not, by itself, mandate the seller to exempt the sale. Therefore, all departments, divisions, and Elected Officials shall utilize Ottawa County's Purchase Order and accounts payable system to the fullest extent possible when purchasing and paying for tangible personal property while still adhering to the other provisions within this Purchasing Policy.

5. Emergency Purchases

- a. Whenever there is an imminent threat to the public health, safety or welfare of the County or its citizens, the Chairman of the Board of Commissioners or the County Administrator, in his/her absence, may authorize the award of a contract, utilizing competition as may be practical and reasonable under the circumstances, for the emergency purchase of supplies, materials, equipment, services or construction. Such purchase must be reported to the County Commissioners as soon as possible, under the provisions of the Ottawa County Emergency Services Resolution.

6. Cooperative Purchasing

- a. The County may join in cooperative purchasing arrangements with school districts and other government units. The County may accept extended government pricing with appropriate documentation, if it is determined to be cost-effective and in the County's best interest..

7. Gratuities, Personal Benefits, and Kickbacks

- a. It shall be a violation of this Policy for any person to offer, give or agree to give any County employee or former County employee, or for any County employee or former County employee to solicit, demand, accept or agree to accept from another person, a gratuity, personal benefit, or kickback in connection with any purchasing or contracting decision.

8. Failure to Follow Policy

- a. The County shall not be responsible for the costs of goods and services ordered or purchased by any County official or employee that are not obtained in accordance with this policy. Contracts negotiated outside of this policy will be considered invalid and non-binding.

B. Standards For Procurement

1. Procurement Procedures:



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- a. The procurement procedure to be used is determined by the dollar amount of the procurement. Contracts or purchases shall not be artificially divided to circumvent the purchasing procedures in this policy. An aggregate of regular, reoccurring purchases shall be determined on an annual basis; (for example: gasoline, paper products, cleaning supplies, ammunition, etc.). Grant funded procurements will follow all grant procurement requirements and guidelines.
 - b. A cost analysis is required for all procurement actions. This entails verification of the proposed cost data and evaluation of the specific elements of costs and profits, including comparison with the agency's prior independent cost or price estimate.
2. Purchases less than \$1,000:
 - a. Purchases in this dollar amount are made by the department head. A minimum of three quotes for goods and services must be requested. The vendor's price quote may be verbal, written, electronic or by reverse auction. Vendor selection and pricing should be reviewed annually for adequate and reasonable competition. A purchase order is not required.
 - b. Use of County issued purchasing cards is encouraged for purchases below \$1,000. See Purchasing Card Policy, Policy number 26.
 3. Purchases from \$1,000.00 to \$25,000:
 - a. Such purchases or contracts shall be by competition and require the solicitation of a minimum of three (3) price quotations or by reverse auction. The quotes should be obtained in writing, and must be *included when requesting a purchase order*. Award shall be made to the qualified vendor offering the best value in the opinion of the Purchasing Division.
 - b. This provision shall not apply to purchases or contracts where quotations are impractical. Such purchases or contracts shall contain appropriate documentation.
 4. Purchases \$25,000.00 and above:
 - a. Formal competition required. Purchases or contracts estimated to exceed \$25,000 shall require formal competition as deemed appropriate, including but not limited to competitive sealed bids, requests for proposals, quality-based selection, negotiated purchases, etc
 - b. Awards shall be made to the offeror determined to be best qualified based on the evaluation factors set forth and negotiation of fair and reasonable compensation, with the approval of the Purchasing Division.



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C. Competitive Sealed Bidding

1. Conditions for Use

- a. All procurement contracts of the County shall be awarded by competitive sealed bidding, except as otherwise provided in this Policy.

2. Invitation for Bids

- a. An invitation for bids shall be issued and shall include specifications, and all contractual terms and conditions applicable to the procurement.

3. Public Notice

- a. Public notice of the invitation for bids shall be given a reasonable time prior to the bid submission date set forth therein. Such notice may include publication in a newspaper of general circulation and/or online media for a reasonable time as determined by the Purchasing Division prior to the bid opening. The public notice shall state the place, date and time of bid opening, and shall be in a format approved by the Purchasing Division.

4. Bid Opening

- a. Bids shall be opened publicly in the presence of one or more witnesses following the deadline set for the submission of bids at the time and place designated in the invitation for bids. The County shall hold a public bid opening when required by law, or when in the opinion of the Purchasing Division, a public bid opening is in the interest of the County. The amount of each bid, and such other relevant information as the Purchasing Division deems appropriate, together with the name of each bidder shall be recorded. The record and each bid shall be open to public inspection in accordance with Act 442 of the Public Acts of 1976, MCL 15.231 et seq.

5. Bid Acceptance and Bid Evaluation

- a. Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, experience, delivery, warranty, and suitability for a particular purpose. Bids which do not comply with all criteria set forth in the invitation to bid may be subject to disqualification.

6. Correction or Withdrawal of Bids; Cancellation of Awards

- a. Correction or withdrawal of inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted in the sole discretion of the County. Mistakes discovered



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before bid opening may be modified or withdrawn by written notice received in the office designated in the invitation for bids, prior to the time set for bid opening. After bid opening, corrections in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence, as determined by the Purchasing Division, that a mistake of a nonjudgmental character was made.

7. Award

- a. The contract shall be awarded by appropriate notice to the responsible and responsive bidder whose bid meets the requirements and response selection criteria set forth in the invitation for bids. Nothing in the award process shall prevent the Purchasing Division from acting in the County's best interest when making the bid award, including awarding the bid to other than the low bidder, using a best value based selection process. No contract or purchase order shall knowingly be entered into with any company or business which is in bankruptcy or receivership. In the event the bid for a project exceeds available funds, the Purchasing Division is authorized to negotiate an adjustment of the bid price when time or economic considerations preclude re-solicitation of work of a reduced scope, in order to bring the bid within the amount of available funds.

8. Tie Bids:

- a. Bids that are equal in all aspects shall be awarded to the vendor whose headquarters is closest to the Ottawa County delivery point. To determine the location of a vendor, the County will use the address on file with the State of Michigan as the vendor's Registered Office Address as of the day the solicitation request was first issued by the County. If a vendor does not have a Registered Office Address with the State of Michigan, that vendor will be deemed to be the vendor at the greatest distance from the County. If multiple vendors are not registered with the State of Michigan, the state or county of incorporation will be used to determine the vendor's location.

D. Request for Proposal (RFP)

1. Conditions for Use

- a. When the Purchasing Division determines that the use of competitive sealed bidding is either not practicable or not advantageous to the County, a contract may be entered into by use of competitive sealed requests for proposals (RFP).

2. Request for Proposal

- a. Proposals shall be solicited through a (RFP).



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3. Public Notice

- a. Adequate public notice of the (RFP) shall be given in the same manner as provided in Section 2.2(3), (Competitive Sealed Bidding, Public Notice).

4. Receipt of Proposals

- a. No proposal shall be handled so as to permit disclosure of the identity of an offeror or the content of any proposal to competing offerors until the time for the public opening of bids or proposals or if a public opening is not to be conducted, until the deadline for submission of bids or proposals has expired. A register of proposals shall be prepared containing the name of each offeror, the number of modifications received, if any, and a description sufficient to identify the item offered.

5. Evaluation Factors

- a. The request for proposal may state the relative importance of price and other evaluation and selection criteria, and may include specific criteria detailing a best value based method of determining and selecting the best bid.

6. Responsible Offerors and Revisions of Proposals

- a. As provided in the (RFP), discussions may be conducted with responsible offerors to assure understanding of, and conformance to, the solicitation requirements. Responsible offers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there shall be no disclosure of the identity of competing offerors or of any information derived from proposals submitted by competing offerors.

7. Award

- a. Award shall be made to the responsible offeror whose proposal is determined to be the most advantageous to the County, as determined by the Purchasing Division, taking into consideration price and the evaluation criteria set forth in the request for proposals.



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PURCHASING SUMMARY

AMOUNT OF PURCHASE	LINE ITEM BUDGETED FUNDS NECESSARY	CONTACT TO INITIATE PURCHASE	TYPE OF QUOTE NEEDED	AWARD AUTHORIZATION REQUIRED BY	PURCHASE ORDER REQUIREMENT
\$20 AND UNDER / PETTY CASH	YES	DEPARTMENT HEAD	N/A	DEPARTMENT HEAD	NO
LESS THAN \$1,000	YES	DEPARTMENT HEAD	THREE VERBAL, OR WRITTEN QUOTES REQUIRED	DEPARTMENT HEAD	NO
\$1,000 – 25,000	YES	PURCHASING DIVISION	3 VERBAL, DOCUMENTED OR WRITTEN	PURCHASING DIVISION	YES
\$25,000 OR GREATER	YES	PURCHASING DIVISION	SEALED BIDS, RFP, RFQ FORMAL SOLICITATION	FISCAL SERVICES DIRECTOR	YES
RECEIVING	DEPARTMENT HEADS ARE RESPONSIBLE FOR DETERMINING THE PROPER QUANTITY AND QUALITY OF GOODS RECEIVED BEFORE FORWARDING THE INVOICE FOR PAYMENT BY THE COUNTY.				

E. Request for Qualifications (RFQ)

1. When it is considered impractical to initially prepare a purchase description to support an award based on price, and/or where the capability of the prospective proposers or bidders are uncertain, a request for qualifications (RFQ) may be issued. Once the prospective bidders/offerors have submitted their responses to the RFQ and have been determined to be technically acceptable and qualified to perform, then an invitation to bid or RFP may be issued to the qualified bidders/offerors.

F. Sole Source Procurement



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1. Sole source purchases are defined as those in which “only one vendor possesses the unique and singularly available capability to meet the requirements set. Such as technical qualifications, ability to deliver at a particular time, services from a public utility or in a situation where a particular supplier or person is identified as the only qualified source available.
2. Sole source purchases may also result because of compatibility with existing equipment or systems, the product or service is patented, copyrighted or has other proprietary information or trade secrets retained by the owner.
3. A contract may be awarded, without competition, when the Purchasing Division determines, in writing, after conducting a good faith review of available sources, that there is only one appropriate source, and/or, when it is in the best interest of the County to choose the one appropriate source, for the required supply, equipment, service, or construction item. The Purchasing Division, or the soliciting agency/department, where delegated by the Fiscal Services Director, shall conduct negotiations, as appropriate, as to price, delivery, and terms.

G. Emergency Procurements

1. Notwithstanding any other provisions of this Policy, as provided for under the Ottawa County Emergency Services Resolution the Fiscal Services Director may make, or authorize others to make emergency procurements of supplies, services, or construction items, as directed by the Chairman of the Board of Commissioners or the County Administrator, when there exists a threat to public health, safety, or welfare, or where it is in the County's best interest to do so, provided that such emergency procurements shall be made with such competition as is practicable under the circumstances, and shall be documented in writing.

H. Cancellation of Bids or Requests for Proposals

1. A bid or a request for proposal, or other solicitation, may be cancelled, or any or all bids or proposals may be rejected in whole or in part, as may be specified in the solicitation, when it is in the best interest of the County, as determined by the Purchasing Division. Each solicitation issued by the County shall state that the solicitation may be cancelled and that any bid or proposal may be rejected in whole or in part when it is in the best interest of the County.

I. Rejection of all Bids or Offerors; Responsibility of Bidders or Offerors

1. It shall be within the discretion of the Purchasing Division not to award a contract to a bidder or offeror for any reason, including a determination that the party is not a responsible bidder or offeror.

J. Bid, Payment, and Performance Bonds on Contracts



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1. To protect the County's interests, bid surety, payment bonds, or performance bonds or other security may be required for contracts in conformance with State law, as determined by the Purchasing Division. Any such requirements shall be set forth in the solicitation. Bid or performance bonds shall not be used as a substitute for a determination of a bidder or offeror's responsibility. Financial statements or performance bonds may be required from any company, if deemed appropriate by the Fiscal Services Director.

K. Types of Contracts

1. General Authority. Subject to the limitations of this Section, the "Ottawa County Contracting Policy," and/or subject to approval by the Ottawa County Board of Commissioners any type of contract which is appropriate to the procurement and which will promote the best interest of the County may be used. A cost reimbursement contract may be used only when a determination is made that such contract is likely to be less costly to the County than any other type, or it is not practicable to obtain the supply, equipment, service, or construction item required except under such a contract.
2. Multi-Term Contracts:
 - a. Specified Period. Unless otherwise provided by law, a contract may be entered into for any period of time deemed to be in the best interests of the County. Payment and performance obligations shall be subject to the availability and appropriation of funds.
 - b. Determination Prior to Use. Prior to the utilization of a multi-term contract, it shall be determined:
 - 1). that needs of the County and the contract price are reasonably firm and continuing; and,
 - 2). that such a contract will serve the best interests of the County by encouraging effective competition or otherwise promoting economies in County procurement.
 - c. Payment and performance obligations for succeeding period shall be subject to the availability and appropriation of funds as set forth in the annual budget.

L. Contract Clauses and Their Administration

1. Contract Clauses. All County contracts shall include provisions necessary to define the responsibilities and rights of the parties to the contract. The Fiscal Services Director, pursuant to the Ottawa County Contracting Policy, may issue clauses appropriate for particular contracts, addressing among others, the following subjects:



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- a. the unilateral right of the County to order, in writing, changes in the work within the scope of the contract;
 - b. the unilateral right of the County to order, in writing, the temporary stoppage of the work or delaying performance that does not alter the scope of the contract;
 - c. variations occurring between estimated quantities of work in the contract and actual quantities;
 - d. defective pricing;
 - e. liquidated damages;
 - f. specified excuses for delay or nonperformance;
 - g. termination of the contract for default;
 - h. termination of the contract in whole or in part for the convenience of the County;
 - i. suspension of work on a project;
 - j. site conditions differing from those indicated in the contract, or ordinarily encountered, except that differing site conditions need not be included in a contract:
 - 1). when the contract is negotiated;
 - 2). when the contractor provides the site or design; or
 - 3). when the parties have otherwise agreed with respect to the risk of differing site conditions.
 - k. warranty clauses, including warranty of fitness for a particular purpose;
 - l. failure to meet contracted-for performance objectives.
2. Price Adjustments. Adjustments in price resulting from the use of contract clauses required by Subsection (1) of this Section shall be computed by one or more of the following ways:
- a. by agreement on a fixed price adjustment before commencement of the pertinent performance or as soon thereafter as practicable;
 - b. by unit prices specified in the contract or subsequently agreed upon;



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- c. by the cost attributable to the events or situations under such clauses with adjustment of profit or fee, all as specified in the contract or subsequently agreed upon;
 - d. in such other manner as the contracting parties may mutually agree; or
 - e. in the absence of agreement by the parties, by a unilateral determination by the County of the costs attributable to the events or situations under such clauses with adjustment of profit or fee as computed by the County, as accounted for in accordance with generally accepted accounting principles and subject to the provisions of Article VI (Appeals and Remedies).
3. Standard Clauses and Their Modification. Pursuant to the Ottawa County contracting policy, the Fiscal Services Director may establish standard contract clauses for use in County contracts. If the Fiscal Services Director establishes any standard clauses addressing the subjects set forth in Subsection (1) of this Section, such clauses may be varied provided that the circumstances justify such variations.

M. Contract Administration

1. The assigned County oversight agency shall provide assessments to the Purchasing Division and shall oversee contract administration to ensure that a contractor is performing in accordance with the solicitation and proposal under which the contract was awarded, and according to the terms and conditions of the contract.

N. Right to Inspect Place of Business, etc.

1. The County may inspect the place of business or work site of a contractor or subcontractor at any time, if such inspection *is* pertinent to the performance of any contract awarded or to be awarded by the County.

O. Right to Audit Records

1. Audit of Cost or Pricing Data

- a. The County may audit the books and records of any contractor that has submitted cost or pricing data as a part of its bid or proposal, for three (3) years from the date of final payment under the contract.

2. Contract Records to Be Maintained

- a. The County shall be entitled to audit the books and records of a contractor or a subcontractor at any time under any contract or subcontract, other than a firm fixed-price contract, to the extent that such books, documents, papers,



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and records are pertinent to the performance of such contract or subcontract. Such books and records shall be maintained by the contractor for a period of three (3) years from the date of final payment under the prime contract and by the subcontractor for a period of three (3) years, or longer if required, from the date of final payment under the subcontract.

P. Reporting of Anti-competitive Practices

1. When for any reason collusion or other anti-competitive practices are suspected among any bidders or offerors, the Fiscal Services Director shall give notice of the relevant facts to the Ottawa County Corporation Counsel.

Q. County Procurement Records

1. Bid File

- a. All determinations and other written records pertaining to solicitation and award of a contract done by Purchasing shall be maintained by the Purchasing Division in a bid file.

2. Retention of Procurement Records

- a. All procurement records shall be retained and disposed of by the County in accordance with the appropriate Records Retention Schedules.

R. Specifications

1. Maximum Practicable Competition

- a. Specifications shall be written so as to promote overall economy for the purposes intended and to encourage competition in satisfying the County's needs, while still providing a fair opportunity to all qualified vendors. The policy enunciated in this Section applies to all specifications prepared by County staff or prepared by others on the County's behalf.

S. "Brand Name or Equal" Specification

1. "Brand name or equal" specifications may be used when the Purchasing Division determines that use of a "brand name or equal" specifications is in the County's best interest.
2. The Purchasing Division shall seek to identify sources from which the designated brand name item or items may be obtained and shall solicit such sources to achieve whatever degree of price competition is practicable. If only one source can supply the requirement, the procurement shall be made under Section 2.5 (Sole Source Procurement).



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T. Nondiscrimination

1. Every contract or purchase order issued by the County shall be entered into under provisions which require the contractor, subcontractor or vendor not to discriminate against any employee or applicant for employment because of his/her race, religion, sex, color, national origin, height, weight, handicap or marital status.

U. Procurement of Construction Services

1. Responsibility for Selection of Methods of Construction Contracting Management

- a. The Fiscal Services Director shall have discretion to select the method of construction contracting management for a particular project. In determining which method to use, the Fiscal Services Director shall consult with the appropriate County officials; consider the County's requirements, its resources, the project type and scope, and the potential contractor's capabilities.

2. Bid Security

a. Requirement for Bid Security

- 1). Bid security may be required for competitive sealed bidding, for construction contracts when the price is estimated to exceed \$50,000. Bid security shall be a bond provided by a surety company authorized to do business in the State of Michigan, or the equivalent in cash, or otherwise supplied in a form satisfactory to the County. Nothing herein shall prevent the requirement of such bonds on construction contracts under \$50,000 when the circumstances warrant.
- 2). Amount of Bid Security. Bid security shall be in an amount equal to at least 5% of the amount of the bid.
- 3). Rejection of Bids for Noncompliance with Bid Security Requirements. When the invitation for bids requires security, the bid may be rejected for non-compliance.
- 4). Withdrawal of Bids. If the bidder is permitted to withdraw the bid before award as provided in Section 2.2(6) (Competitive Sealed Bidding; Correction or Withdrawal of Bids, Cancellation of Awards), no action shall be taken against the bidder or the bid security.

3. Contract Performance and Payment Bonds.

a. Bond Amounts: When Required



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- 1). When a construction contract is awarded the following bonds or security may be required and shall become binding on the parties upon the execution of the contract:
- 2). A performance bond satisfactory to the County, executed by a surety company authorized to do business in the State of Michigan, or otherwise secured in a manner satisfactory to the County, in an amount equal to 100% of the price specified in the contract; and
- 3). A payment bond satisfactory to the County, executed by a surety company authorized to do business in the State of Michigan, or otherwise secured in a manner satisfactory to the County, for the protection of all persons supplying labor and material to the contractor or its subcontractors for the performance of the work provided for in the contract. The bonds shall be an amount equal to 100% of the price specified in the contract.

b. Authority to Require Additional Bonds

- 1). Nothing in this Section shall be construed to limit the authority of the County to require a performance bond or other security in addition to those bonds, or in circumstances other than specified in Subsection (1) of this Section.

c. Actions on Payment Bonds

- 1). Where and When Brought. Unless otherwise required by law, every action instituted upon a payment bond shall be brought in a court of competent jurisdiction within Ottawa County.

4. Fiscal Responsibility

- a. Every contract modification, change order, or contract price adjustment which exceeds the authorized contract amount, plus contingency of the total contract amount under a construction contract with the County, shall be subject to the applicable County policies.

V. Suspensions

1. Authority to Suspend

- a. The Fiscal Services Director, upon consultation with Corporation Counsel, is authorized *to suspend vendors whose performance of County contracts and purchase orders has been materially deficient. Suspension shall include non-consideration of bids or quotes submitted and cancellation of awards, and other procedures to prevent the suspended vendor from receiving County*



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business. The suspension shall be for a period of not more than three years. The guidelines for making a suspension include, but are not limited to any one or more of the following:

- 1). conviction of a person for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract, or pending, unresolved charges thereof;
- 2). conviction of a person under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which seriously and directly affects responsibility as a County contractor, or pending, unresolved charges thereof;
- 3). conviction of a person under state or federal statutes arising out of the submission of bids or proposals, or pending, unresolved charges thereof;
- 4). A vendor may be removed from bidding by the Purchasing Division if the vendor has failed to provide goods or services satisfactory in accordance with bid specifications and/or terms of the contract. It shall be the joint responsibility of the Purchasing Division and the user department to document any acts of noncompliance or unsatisfactory performance on the part of the vendor. A vendor may be removed from bidding for a maximum of two (2) years
- 5). any other cause the Fiscal Services Director determines to be so serious and compelling as to affect responsibility as a County contractor, including suspension or termination by another governmental entity for any cause substantially similar to those listed in this Section; and
- 6). violation of the standards set forth in Article VII (Ethics in Public Purchasing/Contracting).

2. Notice to Suspend

- a. The Fiscal Services Director shall issue a written notice to suspend.

3. Finality of Decision

- a. A notice under Section 5.2 (Notice to Suspend) shall be final and conclusive.

W. Appeals and Remedies

1. Bid Protests



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- a. Any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest may submit a request in writing to the Purchasing Division that the proposal receive a second review within seven (7) day of an award. Aggrieved persons are urged to seek resolution of their complaints initially with the appropriate Department Head and/or the Purchasing Division. A protest with respect to an invitation for bids or request for proposals shall be submitted in writing within seven (7) calendar days of the date the contract is awarded. The County Administrator and the Chairperson of the Board shall make a determination on the merits of the protest, and, if appropriate, determine a remedy, and that determination shall be final and conclusive.

2. Contract Claims

a. Claims By a Contractor

- 1). All claims by a contractor against the County relating to a contract, except bid protests, shall be submitted in writing to the Purchasing Division. The contractor may request a conference with the Fiscal Services Director on the claim. Claims may include, without limitation, disputes arising under a contract, and those based upon breach of contract, mistake, misrepresentation, or other cause for contract modification or rescission.

b. Notice of Decision

- 2). The decision of the Fiscal Services Director shall be issued in writing, and shall be mailed or otherwise furnished to the contractor.

c. Contractor's Right to Appeal

- 3). The Fiscal Services Director's decision shall be final and conclusive unless, within seven (7) calendar days from the date of receipt of the decision, a written appeal is received by the County Administrator. The County Administrator and the Chairperson of the Board shall make a determination on the merits of the appeal, and, if appropriate, determine a remedy, and those determinations shall be final and conclusive.

d. Failure to Render Timely Decision

- 4). If the Fiscal Services Director does not issue a written decision regarding any contract controversy within seven (7) calendar days after written request for a final decision or within such longer period as may be agreed upon between the parties, then the contractor shall file an appeal with the County Administrator.

3. Authority of the Purchasing Division to Settle Bid Protests and Contract Claims



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- a. The Fiscal Services Director is authorized to settle any protest regarding the solicitation or award of a County contract, or any claim arising out of the performance of a County contract, prior to an appeal to the County Administrator.
4. Remedies for Solicitations or Awards in Violation of Law
 - a. Prior to Bid Opening or Closing Date for Receipt of Proposals. If prior to the bid opening or the closing date for receipt of proposals, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid or RFP is in violation of applicable law, it shall be canceled or revised to comply with applicable law.
 - b. Prior to Award
 - 1). If, after bid opening or the closing date for receipt of proposals, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid or RFP, or a proposed award of a contract is in violation of applicable law, then the invitation to bid, RFP, or proposed award shall be canceled.
 - c. After Award
 - 1). If, after an award, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid, RFP, or award of a contract was in violation of applicable law, then the contract shall be modified to be consistent with the law, or shall be terminated.
 - d. Reservation of Right to Sue for Damages; Equitable Relief
 - 1). Nothing herein shall prohibit, impair or bar the County's right, to sue for damages or equitable relief, in addition to the remedies set forth herein.
 - e. Venue
 - 1). Any action filed by any party for relief on a determination under the terms of this Policy shall be filed in a court of competent jurisdiction within Ottawa County.
- X. Ethics in Public Purchasing/Contracting
 1. Criminal Penalties
 - a. To the extent that violations of the ethical standards of conduct set forth in this Policy constitute violations of federal statutes or Michigan law, they shall



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be punishable as those statutes provide therein. Such penalties shall be in addition to the civil and administrative sanctions set forth in this Policy.

2. Employee's Duty to Abide by County Policies

- a. County employees shall abide by existing County policies including, but not limited to, policies regarding conflict of interest, gratuities or "kickbacks" and confidential information.

Y. Equipment Disposition/Disposal

1. Equipment Disposition

- a. Equipment, supplies or other County property which have been determined by the Department Head or the Fiscal Services Director to be obsolete, worn out or no longer needed, shall be disposed of in the following manner:
 - 1). For Items \$5,000 or greater (Original Cost).
- b. Disposal shall be by auction, sealed bid, public offering or any other method the Fiscal Services Director deems to be in the County's best interest.
- c. A file shall be maintained by the Purchasing Division containing the following information on each item disposed of:
 - 1). Item Description
 - 2). Tag number
 - 3). Original Cost and Date of Purchase if available
 - 4). Date of Transfer or Sale
 - 5). Dollar Amount Received at Sale
 - 6). Method of Transfer - Auction, Sealed Bid, Public Offering, Other.
- d. For Items Under \$5,000 (Original Cost) or Lost, Stolen, Unclaimed and Other Property.
 - 1). the Purchasing Division shall dispose of these items in a manner which encourages competition and/or as appropriate for the situation.
 - 2). a file shall be maintained by the Purchasing Division indicating the date, amount of sale, and a description of the item sold, according to an applicable records retention schedule.



County of Ottawa

Z. Definitions

1. Whenever applicable, this Policy shall utilize the following definitions:

a. "Brand Name or Equal" Specification

1). A specification limited to one or more items by manufacturers' names or catalogue numbers to describe the standard of quality, performance, and other salient characteristics needed to meet County requirements and which provides for the submission of equivalent products.

b. Brand Name Specification

1). A specification limited to one or more items by manufacturers' names or catalogue numbers.

c. Business

1). Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

d. Competitive Sealed Bids

1). As determined by the Purchasing Division, the process of receiving two or more sealed bids, responses, or proposals submitted by responsive vendors.

e. Confidential Information

1). Any information which is available to an employee only because of the employee's status as an employee of the County and is not a matter of public knowledge or available to the public on request.

f. Construction

1). The process of building, altering, repairing, improving, or demolishing any public structure or building, or other public improvements of any kind to any public real property. It does not include the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property.

g. Contract

1). All types of County agreements, regardless of what they may be called, for the procurement of supplies, equipment, services, or construction.



County of Ottawa

- h. Contractor
 - 1). Any person having a contract with the County or any agency thereof.
- i. Cooperative Purchasing
 - 1). The combination of procurement requirements of two or more public agencies in order to obtain the benefits of volume purchases and/or reduction in administration expenses.
- j. Cost-Reimbursement Contract
 - 1). A contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this Policy, and a fee or profit, if any.
- k. Employee
 - 1). An individual drawing a salary or wages from the County, whether elected or not; any non-compensated individual performing personal services for the County or any department, agency, commission, council, board, or any other entity established by the executive or legislative branch of the County.
- l. Encumbrances
 - 1). Setting aside funds; funds previously committed.
- m. Gratuity
 - 1). A payment, loan, subscription, advance, deposit of money, service, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is received.
- n. Invitation for Bids
 - 1). All documents, whether attached or incorporated by reference, utilized for soliciting sealed bids.
- o. Person
 - 1). Any individual, business (including the partners, officers, directors, agents, employees and individual members of the business, or any combination thereof), union, committee, club, other organization, or group of individuals.



County of Ottawa

p. Procurement

- 1). The buying, purchasing, renting, leasing, or otherwise acquiring of any supplies, equipment, services, or construction. It also includes all functions that pertain to the obtaining of any supply, service, or construction including description of requirements, selection, and solicitation of sources, preparation and award of contract, and all phases of contract administration.

q. Professional Services

- 1). Services rendered by members of a recognized profession which involve extended analysis, exercise of discretion, and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise or training customarily acquired either by a prolonged course of study or equivalent experience in the field, and thus are unique and not subject to price competition in the usual senses.

r. Request for Proposals (RFP)

- 1). A method for acquiring goods, services and construction for public use in which other factors will be considered in the selection of a vendor in addition to the price, or when there is not sufficient information to prepare a specification suitable for competitive sealed bidding, or when it is expected that negotiations with one or more vendors may be required with respect to any aspect of the requirements.

s. Request for Qualifications (RFQ)

- 1). As determined by the Purchasing Division, the process of receiving proposals, documents, specifications, recommendations, samples, records, brochures, or personnel information, to establish that an offeror is fully qualified to provide a particular good or service in accordance with anticipated contract standards, requirements, and specifications.

t. Responsible Bidder or Offeror

- 1). A person who has the capability in all respects to perform fully the contract requirements, and the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment, and credit which will assure good faith performance.

u. Responsive Bidder

- 1). A person who has submitted a bid which conforms in all material respects to the requirements set forth in the invitation for bids.



County of Ottawa

v. Reverse Auction

- 1). A reverse auction (also called procurement auction, e-auction) is a real-time auction where sellers compete to sell goods or services for progressively lower prices.

w. Services

- 1). The furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end product other than reports which are merely incidental to the required performance. This term shall not include employment agreements or collective bargaining agreements.

x. Specification

- 1). Any description of the physical or functional characteristics or of the nature of supplies, services, or construction items. It may include a description of any requirement for inspecting, testing, or preparing a supplies, equipment, services, or construction items for delivery.

y. Subcontractor

- 1). A person providing supplies, services, or construction items to or for the benefit of the County, pursuant to a contract with a person who has a direct contract with the County.

z. Equipment

- 1). All fungible, non-consumable personal property.

aa. Supplies

- 1). All consumable goods purchased by Ottawa County, materials, printing, insurance, and leases of personal property, excluding land or a permanent interest in land.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

ACCOUNTS PAYABLE AUDIT POLICY

I. POLICY

Accounts Payable will be reviewed and certified by the responsible elected and administrative officials prior to payment approval by the Board of Commissioners, to assure the prompt payment of invoices and the financial integrity of Ottawa County government. The Fiscal Services Department may pay accounts payable prior to approval by the Board to avoid finance or late charges and to pay appreciated amounts and payroll (including related payroll taxes and withholdings).

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on February 11, 1992.

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Prior to a meeting of the Board of Commissioners, the Administrator, County Treasurer, and Fiscal Services Director, or their designees, will review the Accounts Payable Paid Invoices Report and any supporting invoices.
2. The Administrator and the County Treasurer, or in their absence, their designees, will prepare a certification in the form attached, with a copy to be attached to the archived copy of the Accounts Payable Paid Invoices Report, attesting to their review of the Accounts Payable listing and to the appropriateness of the accounts submitted for payment. The Report will indicate any invoices paid prior to Board approval. The certification will identify any accounts which, in the opinion of the Administrator or the Treasurer, merit detailed inquiry and review by the Board.
3. The Board, at all times, retains the right to review the Accounts Payable printout and supporting invoices in complete detail, and to question and investigate the merits of any claim submitted for payment.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

CERTIFICATION OF ACCOUNTS PAYABLE

We hereby certify that we have received the Accounts Payable printout dated: _____
and found it to be in good order and appropriate for confirmation by the Board of Commissioners.

We believe the following accounts and requests for payment merit further discussion and inquiry:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____
- 6. _____
- 7. _____
- 8. _____
- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____
- 14. _____
- 15. _____

Respectfully submitted,

Bradley Slagh
Ottawa County Treasurer

Alan G. Vanderberg
Ottawa County Administrator



County of Ottawa

AUTOMATIC CLEARING HOUSE (ACH) AND ELECTRONIC TRANSACTIONS OF PUBLIC FUNDS POLICY

I. POLICY

The County of Ottawa may engage in Automatic Clearing House (ACH) transactions under the terms of this Policy and the procedures and protocols established by the Ottawa County Treasurer, according to the terms of Act 738 of the Public Acts of 2002, MCLA 124.301 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended. The County of Ottawa may engage in Automatic Clearing House Transactions according to the terms of MCLA 124.301 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on December 9, 2003.

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Authority to Enter Into ACH Agreements and Electronic Transfer of Public Funds:

1. The County Treasurer may enter into ACH agreements and engage in the electronic transfer of public funds as provided for by Act 738. All ACH Agreements entered into by the County Treasurer shall be reviewed and approved according to the standard Ottawa County policies and procedures for the approval of contracts.

B. Responsibility for ACH Agreements:

2. The County Fiscal Services Director shall be responsible for all ACH agreements, including payment approval, reporting, and general oversight of compliance with this Policy. For all ACH transactions, the Fiscal Services Director shall submit to the Ottawa County Board of Commissioners documentation detailing the good or services purchased, the cost of goods or services, the date of the payment, and the department levels serviced by payment. This report may be contained in the electronic general ledger software system or in a separate report to the Ottawa County Board of Commissioners.

C. Internal Accounting Controls to Monitor Use of ACH Transactions:

1. The County Treasurer, County Administrator, or his/her designee and the Fiscal Services Director shall jointly determine those invoices to be paid by ACH or electronic transfers.
2. Upon receipt of an invoice of payment for accounts payable by ACH or electronic transfer, the Fiscal Services Director or his/her designee shall approve payment and notify the County Treasurer of the date of debit to Ottawa County's bank accounts. Invoices paid by this method may include utility and recurring lease payments. These payments shall be included on the report of payments to the Ottawa County Board of Commissioners. All invoices approved by the Fiscal Services Director or his/her designee and payable by ACH or electronic transfer may be paid in that manner through the County Treasurer's Office if approved by the County Administrator and deemed in the best interest of the County.
3. For payment of State and Federal payroll taxes, the County Treasurer shall initiate payment to the proper authority upon receipt of the information from the Accounting Director or his/her designee using the established EFTPS and state program.
4. For deposits, including deposits from state, county, and/or federal authorities, and from third-party payment processors, (e.g., banks, vendors), the County Treasurer shall obtain the amount of the deposit and send an advice to the Fiscal Services Director or his/her designee, as may be necessary.



County of Ottawa

5. All invoices shall be held by the Fiscal Services Director or is/her designee along with copies of payment advices, according the standard Ottawa County policies therefore. Internal controls are subject to ongoing review for appropriateness and compliance and during the annual audit process.

6. This Policy shall not govern ACH and electronic transfers of surplus funds by the Treasurer's Office for investment purposes, which shall be governed by separate investment policies, procedures, and protocols.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

Use of Credit Cards to Pay Bills and Purchase Goods and Services from Ottawa County and the Ottawa County Courts Policy

I. POLICY

For the convenience of the public, the use of nationally recognized credit cards (MasterCard, Visa, Discover, American Express) shall be permitted to pay bills with Ottawa County and the Ottawa County Courts and to purchase goods and services from Ottawa County and the Ottawa County Courts, in instances where a sufficient number of transactions are likely to occur to justify the administrative, equipment, and software costs of providing for credit card usage and/or where the cost of providing for the use of credit cards by the public can be recovered by the County. Adoption of this Policy is authorized by Act 280 of the Public Acts of 1995, MCLA 129.221 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements at MCL 129.221 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. A proposal to authorize the use of credit cards may be initiated by a department head, a court administrator, or by the County Administrator. All proposals shall be presented to the County Administrator or his/her designee, and to the County Treasurer, in writing.
2. The use of credit cards by the public to pay bills with the County and the Ottawa County Courts and to purchase goods and services from the County and the Ottawa County Courts shall be approved in instances where it is determined that a sufficient number of transactions will occur to cover the contract, administrative, equipment and/or software costs of accepting payment by credit cards for those transaction, or where an alternative method of recovering the cost of providing this service is established by the County. The approval shall be in writing, and shall specify the bills, goods, or services for which payment by credit cards is permitted.
3. The County may contract with third-party service providers to provide the public with goods and services from Ottawa County and the Ottawa County Courts utilizing nationally recognized credit cards. In appropriate instances, credit card transactions may be handled by the service provider, not by Ottawa County.
4. All contracts with credit card companies and other service providers under this Policy shall be reviewed and approved according to the standard Ottawa County policies and procedures for the approval of contracts.
5. The County will be responsible for the security of credit card information provided.
6. The County Treasurer, will develop forms, procedures, and protocols necessary to implement this Policy.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

INVESTMENT POLICY

I. POLICY

It is the policy of the County of Ottawa to manage public funds in a manner which will provide the highest investment return with maximum security, while meeting the daily cash flow demands of the County and conforming to all State statutes and local resolutions governing the investment of public funds.

The intent of the Investment Policy of the County of Ottawa is to define the parameters within which the County's funds are to be managed. The County recognizes its responsibilities with respect to the use and custody of public funds.

As a result of changes in the market or State statute, current holdings could exceed the guidelines of this policy. Whenever that occurs, notice will immediately be provided by the Ottawa County Treasurer to the Administration and Finance Committee and appropriate action taken.

The comprehensive policy will define the following:

- Scope of policy
- Investment objectives
- Prudence
- Authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions
- Authorized and suitable investments
- Maturities and diversification
- Safekeeping of investments
- Cash management
- Accounting
- Internal controls
- Investment performance and reporting
- Investment Policy adoption

Questions regarding this policy should be directed to

County of Ottawa
Office of the County Treasurer
(616) 846-8230

II. STATUTORY REFERENCES

Act 20 of the Public Acts of 1943, as amended, MCL 129.91 et seq.



County of Ottawa

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES:

Board of Commissioners Policy Adoption Date and Resolution Number: November 23, 2010; B/C 10-274

Board of Commissioners Review Date and Resolution Number: October 26, 2010; B/C 10-245

Name and Date of Last Committee Review: Finance and Administration Committee, October 19, 2010

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

Ottawa County Michigan INVESTMENT POLICY

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EXHIBIT

- A Glossary of Terms

RESOLUTIONS ON FILE

- Resolution to Authorize Investment of County Funds
- Resolution to Authorize the Deposit and Investment of County Road Commission Funds
- Resolution to Authorize the Deposit and Investment of County Drain Commission Funds



County of Ottawa

INTRODUCTION

The intent of the Investment Policy of the County of Ottawa is to define the parameters within which the County's funds are to be managed. The County recognizes its responsibilities with respect to the use and custody of public funds. It is the policy of the County to manage public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the County and conforming to all State statutes and local resolutions governing the investment of public funds. As a result of changes in the market or State statute, current holdings could exceed the guidelines of this policy. Whenever that occurs, notice will immediately be provided by the County Treasurer to the Finance Committee and appropriate action taken. This Policy is approved by the Ottawa County Board of Commissioners.

The comprehensive policy will define the following

- Scope of policy
- Investment objectives
- Prudence
- Authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions
- Authorized and suitable investments
- Maturities and diversification
- Safekeeping of investments
- Cash management
- Accounting
- Internal controls
- Investment performance and reporting
- Investment Policy adoption

Questions regarding this policy should be directed to

County of Ottawa
Office of the County Treasurer
Bradley Slagh, County Treasurer
Cheryl Clark, Chief Deputy Treasurer
(616) 994-4501



County of Ottawa

SECTION I. SCOPE

The Investment Policy applies to all County funds held by the County other than pension funds; deferred compensation funds; the Ottawa County Michigan Insurance Authority; the Ottawa County Building Authority; the Ottawa County Central Dispatch Authority; and certain funds of the District Court, Friend of the Court, Mental Health, and Social Services; and Other Post Employee Benefits trust. These assets are accounted for in the County's annual financial report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds

SECTION II. INVESTMENT OBJECTIVES

The following investment objectives, in priority order, will be applied in the management of the County's funds:

Safety. The primary objective of the County's investment activities is the preservation of capital in the overall portfolio and the protection of investment principal. The County Treasurer will establish investment procedures and strategies to control risks and diversify investments regarding specific security types and individual financial institutions.

Liquidity. The investment portfolio will remain sufficiently liquid to enable the County to meet future operating, capital expenditure, and debt needs which might be reasonably anticipated, and to meet unanticipated needs.

Management of Risk. To control risks regarding specific security types, or individual financial institutions, or specific maturity, the county will diversify its investments.

Return on Investment. It is the intent of the County to maximize its return on surplus funds by actively investing all available and prudent balances within the guidelines established by State statutes and this Policy. The County recognizes that interest earnings are an important revenue source; however, the priority is safety, liquidity to meet County obligations and then interest earnings.

Competitive Environment. An objective of the Investment Policy is to provide for a competitive environment while providing flexibility to the County Treasurer. Competitive concepts include taking bids on investments placed and bank services purchased.



County of Ottawa

SECTION III. PRUDENCE

The standard of prudence to be applied by the investment officials shall be the "prudent person rule" and shall be applied in the context of managing an overall portfolio. Under the "prudent person rule", investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable revenue to be derived.

SECTION IV. AUTHORITY

The County Treasurer is the custodian of all County funds. By resolution, and in accordance with Act No. 40, Public Acts of Michigan, 1932, as amended, the County Board of Commissioners designates a depository or depositories for County funds.

By resolution of the Board of Commissioners, the County Treasurer is authorized to invest surplus County funds in the various forms of investments that are permitted by State statutes and that follow the guidelines of this Policy.

Additional resolutions of the Board of Commissioners authorize depositing and investing funds for the County Road Commission and the County Drain Commissioner. Copies of the resolutions are on file with the County Clerk.

The County Treasurer shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of the staff of the Treasurer's Office.

SECTION V. ETHICS AND CONFLICTS OF INTEREST

The Treasurer and employees of the Treasurer's Office, involved in investment activities, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair (or create the appearance of an impairment on) their ability to make impartial investment decisions. These persons shall disclose to the County Board of Commissioners any material financial interests in financial institutions that conduct business with Ottawa County, and they shall further disclose any large personal financial investment positions that could be related to the performance of the County's portfolio. The Treasurer and the above mentioned employees shall subordinate their personal financial transactions to those of the County, particularly with regard to the time of purchases and sales.

SECTION VI. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

Depositories. Deposits made by the County with financial institutions consist of checking accounts, savings accounts, and certificates of deposit. It is understood by the County that for FDIC deposit insurance purposes, all funds in deposit form with one financial institution are added together and insured up to a maximum of \$250,000 in demand



County of Ottawa

deposits and \$250,000 in time deposits regardless of the number of accounts involved. It is the policy of the County to manage the risk by establishing procedures to evaluate the creditworthiness of the financial institutions and to diversify by setting concentration limits for each financial institution where funds are placed in deposit form. The County does not expect to manage this risk by limiting deposits with each financial institution to \$250,000.

Depositories shall be selected through the County's banking services procurement process, which shall include a two (2) year solicitation and review of current vendor pricing and market comparisons, and issued every four (4) years a formal request for proposals. The banking services procurement process shall be managed by the County Treasurer in a manner consistent with the County's Purchasing Policy and the requirements of Michigan law. The County Treasurer will recommend financial institutions to provide depository services to the County Commission for approval. In selecting depositories, the creditworthiness of institutions shall be considered. The evaluation of the financial institution will be based upon information provided by a service such as the Sheshunoff Information Services Inc.

The evaluation will include the following recommended financial ratios and other relevant data (financial institutions that do not meet all of the criteria will still be considered on an individual basis for some Certificate of Deposit investments):

Net income ratio/Net income to earning assets	minimum	0.6%
Net loan charge off to average loans	maximum	1.0%
Cash and Treasuries to total deposits	minimum	10.0%
Net purchased money to earning assets	maximum	110.0%
Capital to total assets	minimum	5.0%
Net loans to deposits	maximum	80.0%
Municipal time deposits to total deposits	maximum	20.0%

In addition to a ratio analysis, the institution will have been profitable for the past five years. However, if a loss is reported in no more than one year of the past five years, and if the institution remains profitable in the aggregate, the County Treasurer may review the circumstances and approve the institution for the bid list if appropriate.

Broker/Dealers. The County Treasurer will maintain a list of approved security broker/dealers selected by creditworthiness, who maintain an office in the State of Michigan or who are "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the County Treasurer with the following: audited financial statements for the most recent fiscal year and then annually, within 6 months of the year end; certification of having read the County's Investment Policy and the pertinent State statutes; proof of National Association of Security Dealers certification; and proof of State registration, where applicable.



County of Ottawa

SECTION VII. AUTHORIZED AND SUITABLE INVESTMENTS

The County is empowered by Public Act 20 of 1943 (as amended through June 30, 1997) to invest public funds. In its Investment Policy, the County Board of Commissioners limits the investment authority to the following:

- A. Bonds, securities or other obligations of the United States or an agency or instrumentality of the United States.
- B. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a financial institution. The financial institution must be:
 - a. a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank or credit union
 - b. whose deposits are insured by an agency of the United States government, and
 - c. that maintains a principal office located in the State of Michigan under the laws of this State or the United States
- C. Commercial paper rated at the time of purchase within the highest classification by at least two rating services and that mature not more than 270 days after the date of purchase. Not more than 20% of any fund may be invested in commercial paper at any time.
- D. Repurchase agreements consisting of bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- E. Banker's acceptances of United States banks.
- F. Obligations of this state or any of its political subdivisions that at the time of purchase are rated at an A or M-1/SP-1 or better by not less than 1 standard rating service.
- G. Mutual funds registered under the Federal Investment Company Act of 1940, composed of the investment vehicles described above. The policy includes securities whose net asset value per share may fluctuate on a periodic basis.
- H. Obligations described above if purchased through an inter-local agreement under the Urban Cooperation Act of 1967 (for example, the MBIA program).
- I. Investment pools organized under the Surplus Funds Investment Pool Act (Public Act 367 of 1982), e.g. bank pools.

SECTION VIII. MATURITIES AND DIVERSIFICATION

Liquidity shall be assured through practices ensuring that disbursement, payroll, and bond payable dates are covered through maturing investments or marketable US Treasury issues.

It is the policy of the County to diversify its investment portfolio. Assets held in the pooled funds and other investment funds shall be diversified to eliminate the risk of loss resulting from the over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing diversification strategies, and within the statutory restrictions, the following guidelines and constraints shall apply:



County of Ottawa

PERCENT OF PORTFOLIO

<u>INSTRUMENT</u>	<u>PORTFOLIO MIN/MAX</u>	<u>ISSUER MAXIMUM</u>	<u>MATURITY/DURATION MAXIMUM</u>
US Treasuries	15% min	N/A	10 years
US Agencies	50% max.	20%	7 years
Certificates of Deposit	50% max.	5% net worth \$10 million	1 year 10% to 2 years
Commercial Paper	20% max.	5% net worth	A-1 270 days
Repurchase Agreements	50% max.	10%	60 days
Bankers Acceptances	50% max.	10%	184 days
Mutual Funds	25% max.	10%	N/A
Money Market Mutual Funds	50% max.	N/A	N/A
State and Local Bonds	25% max	N/A	5 years

Portfolio Maturity and Limitation Percentages. The average maturity of the portfolio as a whole may not exceed three years. This calculation excludes the maturities of the underlying securities of a repurchase agreement. Limitation percentages of the portfolio are measured from the date the securities are acquired.

Government Securities (Treasuries). The County Treasurer may invest in negotiable direct obligations of the US Government. Such securities will include, but not limited to the following: Treasury cash management bills, notes, bonds, and zero strips. At least 15% of the portfolio must be in direct government securities or repurchase agreements. The maximum length to maturity of any direct investment in government obligations is ten years, except for the underlying securities of the repurchase agreements (see Repurchase Agreements).

Federal Agencies (Agencies). The County Treasurer may invest in Federal Agencies. Such securities may include but not limited to the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), and Federal Farm Credit Bank (FFCB). No more than 50% of the portfolio may be in Federal Agency securities or repurchase agreements involving Federal Agency securities. There shall be a maximum of 20% of the portfolio in any one agency security. The maximum stated maturity for an investment in Federal Agency securities is seven years from the date of purchase.

Certificates of Deposit. Certificates of deposit (CD) may be purchased only from financial institutions which qualify under Michigan law and are consistent with Opinion No. 6168, Opinions of the Attorney General (1982). Purchases of certificates of deposit are



County of Ottawa

further restricted to financial institutions which have been evaluated for creditworthiness and meet the ratios stated in Section VI of this Policy. As a general guideline, certificates of deposit in any one financial institution are to be combined with all funds in deposit form with the financial institution to meet a maximum test of 5% of net worth with an overall maximum of \$10 million in any one financial institution. A maximum of 10% of the portfolio may be invested in negotiable certificates of deposit with a maturity date range of 366 to 730 days and with interest paid semiannually. All other CD investments must not exceed a maximum maturity of 365 days.

Commercial Paper. Investments in commercial paper are restricted to those which have, at the time of purchase, the top investment rating (A-1/P-1) by either Standard and Poor's and/or Moody's or like ratings established by not less than two standard rating services. Commercial paper held in the portfolio which subsequently receives a reduced rating shall be closely monitored and sold immediately if the principal invested may otherwise be jeopardized. No more than 20% of the portfolio or 20% of any one fund may be in commercial paper. The maximum per issuer is 5% of the net worth of the issuer. The maximum maturity for A-1/P-1 paper is 270 days.

Repurchase Agreements. The County Treasurer may invest in repurchase agreements comprised only of those investment instruments as authorized with Sections VII and VIII of this Policy. All firms with whom the County enters into repurchase agreements will have in place and executed a Master Repurchase Agreement with the County (to include guidelines for safety). No more than 50% of the portfolio may be in repurchase agreements with a maximum of 10% per issuer. The maximum length to maturity is 60 days from the date of the agreement.

Bankers Acceptances. The County Treasurer may invest in bankers acceptances (BA's) or United States banks which are eligible as defined by the Federal Reserve; from institutions whose long-term debt is rated at least A or equivalent by Moody's or Standard and Poor's. A maximum of 50% of the portfolio may be directly invested in BA's. A maximum of 10% of the portfolio may be invested with any one issuer. The maximum length to maturity of any BA's investment is 180 days.

Mutual Funds. The County Treasurer may invest in fixed income mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan and are consistent with Opinion No. 6776, Opinions of the Attorney General (1993) and are within the limitations of this Policy. The securities underlying the mutual fund must be rated at least A or better by either Moody's or Standard and Poor's or be from institutions whose long-term debt rating is AAA or better. A maximum of 25% of the portfolio may be invested in fixed-income mutual funds. A maximum of 10% of the portfolio may be invested with any one fund.

Money Market Mutual Funds. Permitted investments include money market mutual funds or pooled funds organized under State statute such as the Surplus Funds Investment Pool Act and the Intergovernmental Corporation Act which are composed of investment



County of Ottawa

vehicles which are legal for direct investment by local governments in Michigan. A maximum of 50% of the portfolio may be invested in money market mutual funds.

State and Local Bonds. The County Treasurer may invest in investment rated obligations of the State of Michigan and its political subdivisions, provided the government unit is rated an A or M-1/SP-1 or better by at least one (1) rating service at the date of purchase. A maximum of 25% of the portfolio may be invested in state or local unit obligations.. The maximum stated maturity for an investment in a state or local unit obligation is five years from the date of purchase.

SECTION IX. SAFEKEEPING OF INVESTMENTS

Investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The County Treasurer, with the approval of the Board of Commissioners, will execute a third-party safekeeping agreement with the primary agent. Such agreement will include details as to responsibilities of each party; provision for delivery vs. payment; notification of transactions; safekeeping and transactions costs; and procedures in case of wire failure or other unforeseen mishaps including liability of each party. Safekeeping procedures and agreements should follow the Governmental Accounting Standards Board (GASB) guidelines for risk categories I or II.

Investment securities not included in the third-party safekeeping procedure include certificates of deposit, mutual funds, direct purchases of commercial paper, and banker's acceptances.

SECTION X. CASH MANAGEMENT

The County's policy regarding cash management is based upon the realization that there is a time-value to money. Temporarily idle cash should be invested in accordance with the County's Investment Policy. Accordingly, the County's financial team consisting of the County Administrator, County Treasurer, Finance Director, and Accounting Director shall cause to be prepared written cash management procedures which shall include, but not limited to, the following:

Receipts. All moneys due the County shall be collected as promptly as possible. Moneys that are received shall be deposited in an approved financial institution no later than the next business day after receipt by County departments or as may be deposited by written policy. Amounts that remain uncollected after a reasonable length of time shall be subject to any available legal means of collection.

Disbursements. Any disbursements to suppliers of goods or services or to employees for salaries and wages shall be contingent upon an available budget appropriation and the required prior approvals as stated in the County's general policies. The payment of County funds should be through controlled disbursements to maximize investment opportunities, however, payment should be made timely.



County of Ottawa

Cash forecast. At least annually, cash forecast shall be prepared using expected revenue sources and items of expenditure to project cash requirements over the fiscal year. The forecast shall be updated from time to time to identify the probable inevitable balances that will be available.

Pooling of cash. Except for cash in certain restricted and special accounts, the County Treasurer shall pool cash of various funds to maximize investment earnings.

Distribution of interest. Investment interest shall follow principal. Interest on the pooled funds shall be distributed based upon the average monthly balance of the specific General Ledger fund and the average interest yield of the pool. Certain General Ledger funds that receive funding from the General Fund are exempt from the interest distribution and the interest is given to the General Fund.

SECTION XI. ACCOUNTING

The County maintains its records on the basis of funds and account groups, each of which is considered a separate accounting entity. All investment transactions shall be recorded in the various funds of the County in accordance with generally accepted accounting principles as promulgated in Statement No. 31 of the Government Accounting Standards Board (GASB). Accounting treatment will include:

- Investments will be carried at fair value in the balance sheet or other statements of financial position.
- Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties.
- The method used to determine fair value will be quoted market prices.
- The calculation of realized gains and losses is independent of a calculation of the net change in the fair value of investments.
- Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year are included as a change in the fair value of investments reported in the prior year(s) and the current year.
- All investment income, including changes in the fair value of investments shall be recognized as revenue in the operating statement.

SECTION XII. INTERNAL CONTROLS

The County Treasurer shall abide by a system of established internal controls, documented in writing, which is designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by investment officers of the County. Internal control procedures are subject to review with regard to appropriateness and compliance during the annual independent audit process.



County of Ottawa

SECTION XIII. INVESTMENT PERFORMANCE AND REPORTING

The County Treasurer shall submit to the Board of Commissioners through the Finance Committee of the Board by January 31 of each year, an annual report which summarizes the County's investment of surplus funds for the preceding year, describes the County's existing investment holdings, examines the County's future fiscal needs, and proposes investment strategy for the coming year. The annual report should also examine the performance of the portfolio for the previous year. Also, a performance report will be given to the Finance Committee quarterly, showing the current status of the County's holdings and an evaluation of the activities during the quarter.

SECTION XIV. INVESTMENT POLICY ADOPTION

The County's Investment Policy is a comprehensive policy covering the statutory responsibilities of the County Treasurer and the County Board of Commissioners. The Policy shall be adopted by the County Board of Commissioners. The Policy shall be reviewed on an annual basis by the Finance Committee of the Board. Modifications made at that time or when necessitated by State statutory revision must be approved by the County Board of Commissioners.

IV. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

REIMBURSEMENT FOR LIVESTOCK LOSSES DUE TO STRAY DOGS POLICY

I. POLICY

The Ottawa County Board of Commissioners is obligated, pursuant to MCL 287.280 et seq., to evaluate and pay valid and justifiable claims for losses to livestock and poultry caused by unidentified stray dogs. All such claims must be filed in compliance with the statute, and must show, on their face, that a proper investigation has been made by the township supervisor or appointed trustee of the township within which the loss occurred, in accordance with the requirements of MCL 287.280 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements at MCL 287.280 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. After such claims are submitted to the county by the township supervisor or the appointed trustee, it is the policy of the Ottawa County Board of Commissioners to make an independent determination of the amount of damages sustained by the claimant. This determination is made by checking the wholesale, per pound meat price of the livestock or poultry injured or destroyed, as of the point in time when the claim is evaluated by the Finance and Administration Committee of the Ottawa County Board of Commissioners. If no wholesale, agricultural market price for the specific type of livestock or poultry can be readily determined, a wholesale, agricultural market price will be selected for livestock or poultry of the same general type.
2. Claims based upon replacement cost, appraisals, the unique value of the animal injured or lost, sentimental value, breeding value, or any other such standards will not be paid.
3. The payment of such claims on this basis is consistent with the Board's authority to determine the amount, if any, to be allowed for the payment of such claims, and to make its award accordingly. See: MCL 287.283.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PAYMENT OF ACCOUNTS PAYABLE PRIOR TO BOARD AUTHORIZATION

I. POLICY

Due to holidays and seasonal demands on the Board of Commissioners, it may be necessary to authorize the processing and payment of accounts payable, including appropriated amounts, payroll, payroll taxes and withholdings, prior to approval by the full Board of Commissioners. The purpose of this Policy is to establish a procedure to allow for such processing and payments, and to provide for review and approval by the Board.

II. STATUTORY REFERENCES

This Policy is authorized by MCLA 46.11, MCLA 141.421 et seq., and the Michigan Department of Treasury's interpretive statements regarding the requirements of the Uniform Budgeting and Accounting Act.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. In any instance where the Board of Commissioners will not meet due to year-end holidays (Christmas, New Year's, etc.), or where a regularly scheduled meeting of the Board of Commissioners is cancelled for any reason, the Chairperson of the Board may authorize the use of this Policy to provide for the payment of Accounts Payable which are within the categories of the "scheduled accounts" set forth in Exhibit "A" attached. Upon the direction of the Chairperson, the Administrator, the Fiscal Services Director and the County Treasurer, or in their absence, their designees, may provide for payment of those scheduled accounts which they determine to be necessary or advantageous to authorize for payment prior to review and approval by the Board and/or the Finance Committee.
2. The Administrator, Fiscal Services Director, and County Treasurer, or their designees, shall, at the designated body's next meeting, notify the Board and/or the Finance Committee of the accounts which have been paid and of the amounts paid as specified under the Ottawa County Board of Commissioners Accounts Payable Audit Policy. The Board and/or the Finance Committee shall then act to review and approve the accounts paid, in accordance with the terms of the Accounts Payable Audit Policy.
3. The Ottawa County Administrator may amend the list of scheduled accounts set forth in Exhibit "A" as may be necessary to provide for the effective administration of this Policy.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

EXHIBIT "A"

SCHEDULED ACCOUNTS

The following categories of accounts are authorized for payment under the terms of the Payment of Accounts Payable Prior to Board Authorization Policy.

1. Supplies
2. Other Services and Charges
3. Capital Outlays
4. Scheduled Principal and Interest Payments
5. Payments due to federal, state, or local government
6. Pass-through payments held in trust

Date Reviewed and Recommended by:

Administrator: 03/12/03

Board of Commissioners adopted date: 04/08/03



County of Ottawa

TRAVEL AND MEAL POLICY

I. POLICY

This policy shall apply to all County employees, elected and appointed officials, and any other person who submits a travel or expense voucher to the County for reimbursement.

The responsibility for ensuring compliance with this policy rests with each traveler's department head. The Administrator and/or the Administrator's designee reserves the right to question travel vouchers which appear to violate the intent of this policy or to waive, where special circumstances warrant, any regulation/requirement herein.

All officers, employees and persons traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. The person authorized to approve reimbursement of expenses is the traveler's department head.

The County Administrator and/or the Administrator's designee is responsible for interpretation and enforcement of this policy as they apply to all County employees, elected officials, and non-County personnel but excluding the County Administrator. The Finance and Administration Committee of the Board of Commissioners is responsible for interpretation and enforcement of this policy as they apply to the County Administrator, and may hear appeals of the Administrator's interpretation of this policy.

II. STATUTORY REFERENCES

Internal Revenue Service Code

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted in January 28, 1992, Resolution Number: BC 92-58

Board of Commissioner Review Date and Resolution Number: BC 04-172, July 2004

Board of Commissioners Revised Adopted Date: BC 04-185, August 2004

Name and Date of Last Committee Review: Planning and Policy – April 18, 2001/Personnel Committee June 14, 2004

Board of Commissioners Revised Adopted Date: BC 10-092, April 2010

Last Review by the Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURES

A. General Information

1. All expenses must be annotated. A person must substantiate an expenditure for travel by adequate records or by sufficient evidence corroborating his/her own statement as to: (a) amount, (b) time and place, (c) business purpose, and (d) business relationship to taxpayers (IRS Code Section 954A). Also, an arrangement is not a reimbursement or an express expense allowance arrangement if it (a) does not require the employee to substantiate the covered expenses to the employer or (b) allows an employee to retain amounts in excess of substantiated covered expenses (IRS Code Section 941A).
2. Use of credit cards will be accepted as evidence of payment if supported by a detailed receipt, appropriately annotated to support cash payments.
3. Actual travel expenses of persons, other than County employees, who are called upon to contribute time and services as consultants, advisers or volunteers, must be authorized by the appropriate department head. Documentation must be furnished as required by these regulations. Complete explanation and justification must be shown on the vouchers. This type of expense should be submitted on the Expense Voucher.
4. Authority for Travel: All travel other than normally assigned in-County travel and travel of less than one day (not overnight), shall be duly authorized and approved by the department head. Sufficient budgeted funds must be available for such travel except that the Board of Commissioners may authorize travel and provide non-budgeted funds upon special request.
5. Advances for Travel: Normally, all travelers on official business for the County are expected to provide themselves with funds to cover their expenses. (Reimbursements will be processed in weekly check runs).
 - a. The county will pay direct the following expenses:
 - 1). Registration costs for conferences and seminars.
 - 2). Public transportation costs (i.e., air, boat, bus or rail).
 - 3). Lodging charges.
 - b. In unusual cases, an actual advance can be requested. The advance will be determined by using the per diem guidelines established in this policy and the following are met:



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1). The travel advance is authorized by the Administrator and/or the Administrator's designee who is to ensure that the advance is reasonable and complies with these regulations.

2). Upon the traveler's return, a final accounting of the actual expenses incurred plus required receipts will be submitted to the Fiscal Services Department within fifteen (15) days on an Expense Voucher.

B. Expense Vouchers

1. The Expense Voucher form is to be used for reimbursement of expenses
2. The expenses of only one person shall be included on a single expense voucher, except when an employee in a custodial capacity is responsible for and pays expenses of other who accompany him or her. Names of others must be recorded on the expense voucher.
3. Itemized receipts must be attached for all items of expenses. Any receipt not submitted where required by this policy may cause the expense for same to be denied or reimbursed at rates determined by the Administrator or Administrator's designee.
4. Conference and seminar agendas shall be submitted.
5. Expense vouchers shall be submitted within fifteen (15) days after incurring the expenditures.

C. Transportation

1. All travel must be by "usually" traveled route. In case a person travels by an indirect route for his or her own convenience, or uses a slower or more expensive mode of transportation, any extra costs shall be borne by the traveler and reimbursement for expenses will be based on only such charges as would have been incurred by a usually traveled route as determined by the Administrator and/or the Administrator's designee, i.e. Person has a conference in Denver, Colorado, scheduled to start Monday at 8:30 a.m. and concludes Friday at 11:00 a.m. The airlines schedule would allow the traveler to depart Sunday and allow them to return Friday. If for whatever reason the individual elected to drive there and back leaving Saturday and returning Sunday, expenses incurred for lodging and meals on Saturday and the following Saturday and Sunday would not be reimbursed by the County.
2. Public Carrier: The expense of traveling by public carrier (rail, airplane, boat) will be allowed on the basis of actual cost. All travelers are expected to travel by the most economical mode of transportation. Transportation expense in excess of the cost of coach-class air fare will not be allowed unless justification therefore is given and the approval of the Administrator and/or the Administrator's designee is obtained before leaving on the proposed trip. The cost for luggage on the public carrier will be reimbursed.



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3. Private Automobile: If travel is by privately owned automobile, the traveler will be reimbursed at the rate established by the Board of Commissioners. (See Mileage Policy) If the travel is by private automobile, the maximum allowance will be the established mileage rate or coach-class air fare (round trip), whichever is the lesser amount.

4. Any transportation arrangements other than what is covered above will require specific approval by the Administrator and/or the Administrator's designee, prior to commencing travel.

D. Lodging

1. The actual paid lodging receipt is required for lodging reimbursement. Any change in hotel charges during continuous occupancy by an employee must be explained on the voucher. Documentation must show lowest available single occupancy rate as certified by the hotel or other lodging. IRS Tax Code Section 954A: A taxpayer must have documentary evidence for any lodging expense while traveling away from home.
2. When a traveler in County travel status shares hotel or other lodging with non-county travelers (family members, friends, etc.), reimbursement to the traveler will be as follows:
 - a. If hotel or other lodging is shared with one or more non-County travelers who receive no travel reimbursement from another source, reimbursement to the traveler will be at the rate of single occupancy as certified by the hotel or other lodging (the rate of single occupancy must be on the receipt) regardless of the number of persons and/or rooms occupied. At no time will reimbursement be allowed for an additional room, or for non-County travelers.
 - b. If hotel or other lodging is shared with a County or non-County traveler on County business who is receiving reimbursement for travel, reimbursement will be reduced by a proportionate amount of the bill, based on the number of persons occupying the room.
3. Only out-of-county lodging will be reimbursed.

E. Miscellaneous Expenses

1. Miscellaneous expenses incidental to official County travel shall be held to the minimum amount required for essential and efficient conduct of County business. The department head or his/her authorized representative approving the travel voucher will be held responsible for their certification for all items of expense as being necessary and correct and cannot be in direct conflict with the travel policy. The following miscellaneous items are reimbursable with appropriate receipts:



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- a. Registration Fees: Enrollment or registration fees for conventions and meetings, associations or organizations are allowable for individuals attending as official representatives of the County. Receipts must be attached to the voucher. Registration literature must be attached indicating if meals are included in the fee. If meals are included in the registration fee, corresponding meals are not reimbursable.
- b. Parking Fees: Reimbursement for parking fees is allowable, with receipts.
- c. Taxi Cab: Necessary taxi cab fares will be allowed with receipts. If receipts are not available, a full explanation is required.
- d. Car Rental: Allowable only if: (a) approved in advance of travel by the Administrator or the Administrator's designee, (b) it is more advantageous for County business and (c) more economical than some other mode of transportation. Explanation and receipt are required.
- e. Fax: Charges are allowable when necessary for official business. A full explanation is required to include date, place person faxed and the nature of the business.
- f. Personal Expenses: The County will not reimburse for the following: fees and tips for valets¹, flight insurance, housekeeping/maid service, alcoholic beverages, cleaning and pressing clothing, renting movies, snacks and similar personal expenses.
- g. Personal Phone Calls: An employee is allowed one phone call home (duration not to exceed 5 minutes) for each day away.
- h. Health Club Costs: Reimbursement for reasonable costs not to exceed \$10.00 per day for use of health club facilities during travel greater than one day. Receipts are required for reimbursement.
- i. Baggage Handling: Charges for handling and checking baggage at hotels, depots, and terminals are allowable, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler. The allowable rate shall not exceed \$2.00 at each point of handling.
- j. Toll Bridge, Toll Road, and Ferry Boat Expenses: Toll bridge, toll road and ferry boat expenses are allowed with receipts.

F. Meals

1. A traveler is entitled to a full day's meal reimbursement when travel commences before 7:00 a.m. and extends beyond 8:00 p.m. or they are out of town at a multi-day conference, seminar or training session. Whenever meals are included in

¹ Fees and tips for valet charges will be reimbursed, when accompanied with receipts, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler.



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the registration fee, provided by public transportation or paid by others, the traveler shall not be entitled to any allowance for those particular meals.

2. Meals will not be reimbursed for non-County travelers (spouses, members of a family, friends, etc.)
3. In-county meals will be reimbursed for Associations or Organization meetings with a receipt.
4. Guest Meals: The cost of guest meals is reimbursed only if it can be shown that such cost is necessary to conduct official County business and has prior approval of the Administrator. In no case will the amount allowed be in excess of the maximum established in this policy. Full explanation must be given on the voucher, including the name, position, and employer of the guest, nature of business discussed and how it relates to the County as required by the IRS Code. Alcoholic beverages are not reimbursable by the County. The total cost of the meals for guests cannot exceed the amount permitted an employee. A detailed receipt is required for a guest meal.
5. Food Services/Tips: The maximum allowable tip for meals is 20% of the actual meal cost, excluding alcoholic drinks.
6. The following are the maximum rates established for meal reimbursement with receipts:

		In-State	Select Cities ²	Out-of-State	Select Cities ³
Breakfast	Travel must commence prior to 7:00 a.m. and extend beyond 8:30 a.m.	\$8.00	\$9.00	\$10.00	\$12.00
Lunch	Travel must commence prior to 11:30 a.m. and extend beyond 2:00 p.m.	\$12.00	\$13.00	\$15.00	\$18.00
Dinner	Travel must commence prior to 6:30 p.m. and extend beyond 8:00 p.m.	\$26.00	\$29.00	\$31.00	\$36.00
Total Reimbursement ⁴		\$46.00	\$51.00	\$56.00	\$66.00

² Select Cities in-state: Charlevoix, Mackinaw Island, Ann Arbor, Detroit, Pontiac and South Haven.

³ Select Cities out-of-state: Los Angeles, San Francisco, San Diego, Washington D.C., Chicago, New Orleans, Baltimore, Boston, Las Vegas, New York, Austin Texas, Dallas, Houston.

⁴ Total excludes a maximum 20% tip.



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7. Days Defined: In computing the meal allowance for continuous travel of more than 24 hours, the hour of departure shall be considered as the beginning of the day, and for each full 24 hour period thereafter, the employee shall be entitled to the authorized maximum meal reimbursement with proper documentation, examples:

- a. Departure – June 1, 9:00 a.m.
Return – June 5, 4:30 p.m.
Allowable – June 1, lunch and dinner; June 2 through June 4, three (3) full day meals; June 5, breakfast and lunch plus four (4) days lodging.
- b. Departure – June 1, 3:00 p.m.
Return – June 2, 10:30 a.m.
Allowable – June 1, dinner and lodging, June 2 - breakfast.

G. Travel Outside the Contiguous 48 States

1. Reimbursement for all expenses related to conferences or travel outside the contiguous 48 states must be approved in advance of the travel by the Finance and Administration Committee.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



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PARTICIPATING IN CONFERENCES AND CONVENTIONS POLICY

I. POLICY

It is the policy of the Ottawa County Board of Commissioners to encourage members of the Board to participate in conferences and conventions sponsored by associations in which the Board has membership or that promote Ottawa County goals, member skills development, and/or recognition of Ottawa County. Members of the Board are particularly encouraged to attend the annual Michigan Association of Counties (MAC) and the annual National Association of Counties (NACo) conventions, and to participate in the committee work of those organizations to the extent that the committee work is relevant to the health, safety, and welfare of the residents of Ottawa County. Board members who so participate will be expected to take an active role and promote the County's interests.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. The Ottawa County Finance and Administration Committee shall annually recommend to the Ottawa County Board of Commissioners a budget sufficient for the purposes of this policy.
2. For travel pursuant to this Policy within the contiguous 48 states, the County will pay or reimburse the conference fees (if any) and the reasonable and necessary transportation expenses of a Board member to attend the conferences, conventions and meetings of approved organizations and their committees. The County will also reimburse the reasonable and necessary food, lodging, and associated expenses of a Board member for attendance.
3. For travel pursuant to this Policy outside of the contiguous 48 states, the County will pay or reimburse the conference fees (if any) and will reimburse the reasonable and necessary food, lodging, and associated expenses of a Board member to attend the conferences, conventions, and meetings of approved organizations and their committees. The County will also pay the reasonable and necessary transportation expenses and the reasonable and necessary lodging expenses of a Board member to attend the conventions and meetings of approved organizations and their committees, up to the average cost of a Board member's air far transportation cost, as based upon a three (3) year history of such costs [i.e., the total air fare cost and lodging cost incurred by Board members over the previous three (3) calendar years divided by the total number of Board attendees = average reimbursement of air fare cost and average reimbursement of lodging cost]. Lodging costs will be calculated based upon cost per night of stay. Any excess air fare cost and similar excess costs for transportation expenses and any excess lodging costs incurred outside the contiguous 48 states must be paid by the attending Board member.
4. Board members will, orally or in writing, share information gathered through attendance at conferences and conventions.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

MILEAGE POLICY

I. POLICY

County employees who are required to use their personal vehicles in the conduct of County business shall be reimbursed in accordance with this policy and at the IRS prevailing mileage reimbursement rate.

II. STATUTORY REFERENCES

IRS Regulations

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Mileage Policy adopted by the Board of Commissioners July 23, 1979

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

1. Employees who are required to drive their personal vehicles in connection with their work, shall be reimbursed mileage for miles driven from their first official work station of the day to subsequent assignments.
2. An official work station shall be defined as any location in Ottawa County where an employee has been assigned to begin work on any given day. An employee is expected to be at the first official (assigned) work station of the day, and to drive home from the last assigned work station at the end of the day, anywhere in the County, without reimbursement for mileage.
3. Reimbursement is only paid for miles driven from that first assigned work station to subsequent assignments. It is not acceptable for an employee to drive from home to the nearest office and begin the day there if that office is not the assigned work station. There is no paid time allowed for travel to and from work. (See Travel Policy for rules governing travel time.)
4. Reimbursement for mileage to out of County locations, in the course of employment, will be paid for miles driven from the employee's assigned work station or home (whichever is less) and return to the assigned work station or home (whichever is less).
5. In accordance with IRS Regulations, it is important to distinguish expenses for "transportation" from "commuting". Commuting refers to travel between an employee's personal residence and main or regular place of work. Reimbursements for transportation expenses for getting from one workplace to another in the course of the employer's business within the general area of the place of work may be excludable from wages, whereas reimbursements for commuting are not excludable. [IRS Reg. 1.162-2(e)]
6. For weekend meetings, evening meetings or activities outside of an employee's normally scheduled work hours that requires travel from their home, the employee may submit mileage reimbursement requests from home to the meeting/activity and back home if the meeting/activities are pre-approved. In this circumstance, the mileage would be taxable.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

RISK MANAGEMENT POLICY

I. POLICY

As stewards of public funds, the County has an obligation to protect the government against the financial consequences of accidental or intentional losses which may be catastrophic in nature and to preserve County assets and public service capabilities from destruction or depletion.

The intent of this policy is to communicate the objectives, assign the authority, and provide for the implementation of the County's risk management program.

II. STATUTORY REFERENCES

Intergovernmental Contracts between Municipalities Act, MCL 124.1
Uniform Reporting Format and Uniform Accounting System for Self Insurance Pools, MCL 124.8

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Objectives:

1. Protect the assets of the County against any loss which might significantly effect operations.
2. Take practical measures to eliminate or prevent personal injuries and minimize property loss.
3. Provide risk management services in an efficient and economical way.

B. Responsibilities:

1. The County Board in cooperation with the Ottawa County Building Authority, has established the Ottawa County, Michigan Insurance Authority (the "Authority") to execute its risk management program with regard to general liability, vehicle liability and property liability. Specifically, the Authority has been assigned the responsibility to:
 - a. Determine self insurance and reinsurance amounts.
 - b. Select an insurance broker and purchase insurance policies in accordance with County purchasing policies.
 - c. Determine appropriate types and the mix of the investments of the Authority and select an investment firm if necessary.
 - d. Contract with a risk management consultant.
 - e. Contract for outside legal counsel for general assistance as well as claims and litigation defense.

C. Implementation:

1. Under the direction of the Authority, the Fiscal Services Department is responsible for claim processing and reporting
2. The Fiscal Services Department is responsible for obtaining liability insurance certificates from contractors the County uses
3. The Fiscal Services Department will coordinate with an outside actuary to obtain an annual actuary study for the Authority



County of Ottawa

4. The Fiscal Services Department will coordinate with the external auditors the completion of the annual financial report and file the appropriate documents with the State of Michigan and the Michigan Insurance Bureau

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

COUNTY EQUIPMENT – PERSONAL USE POLICY

I. POLICY

The County strives to provide employees with the equipment necessary to perform their job functions in a prompt and efficient manner. Equipment may include but is not limited to computers, copy machines, communications equipment and communication connections. County equipment is intended for use pursuant to County business. Documented personal use of County equipment will be reported as a taxable fringe benefit following IRS guidelines on the employee's W-2.

This policy applies to all employees of the County.

II. STATUTORY REFERENCES

IRS Code

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Employees who use County equipment for personal use must complete a "County Equipment – Personal Use Report Form" at least annually.
2. The Fiscal Services Department must receive the report form no later than December 1 of each year.
3. The Fiscal Services Department will include the related cost of the personal use of the equipment on the employee's paycheck as a taxable fringe benefit.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

DEBT MANAGEMENT POLICY

I. POLICY

Debt financing is an important tool for municipalities in meeting their service obligations to the public. However, used inappropriately, debt financing can cause serious, long-term problems that significantly affect on-going operations. It is important for municipalities to have appropriate guidelines in place to avoid the potential pitfalls of debt financing.

The intent of this policy is to establish parameters and guidance for the issuance, management, monitoring, assessment and evaluation of all debt obligations of the County.

II. STATUTORY REFERENCES

State of Michigan Constitution of 1963, Article VII, Section 11
Public Act 34 of 2001, the Revised Municipal Finance Act
Public Act 470 of 2002, the Agency Reporting Act

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Conditions for Debt Issuance

1. In order to maintain a high credit rating and provide accountability to the taxpayers, debt issuance is subject to current conditions. Specifically, debt issuance is limited to the following conditions:
 - a. Debt financing may be used to finance the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.
 - b. Debt (short-term or long-term) will not be issued to finance current, on-going operations of the County except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast.
 - c. The County may issue debt to refund outstanding debt when indicated by market conditions or to remove a restrictive covenant imposed by the bonds to be refinanced.
 - d. The County may guarantee debt issued by the County's component units for the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.
 - e. Every proposed bond issue to be financed by County funds will be accompanied by an analysis to ensure that the new issue combined with current debt does not negatively impact the County's debt capacity and conformance with County debt policies.
 - f. An internal feasibility analysis will be prepared for each debt proposal to be financed by County funds which analyzes the impact on current and future budgets to ensure that the County's operating budget can absorb the additional costs.

B. Limitations on Debt Issuance

1. The County faces both legal restrictions on debt issuance as well as self-imposed limitations.
 - a. The County will comply with the State of Michigan Constitution of 1963, Article VII, Section 11, which states "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation."
 - b. The County will comply with the provisions of the State of Michigan Public Act 34 of 2001, the Revised Municipal Finance Act.



County of Ottawa

- c. The County will manage debt in a manner than ensures the long-term financial integrity of the County.
- d. The maximum maturity of the issue will not exceed the expected useful life of the project.
- e. Exclusive of the debt service payments for the Ottawa County Central Dispatch Authority (which has a separate funding source), direct debt will not be issued if it will cause the total annual debt service payments to exceed 10% of the revenue sources that cover them. These revenue sources include the general operating levy, the interest, penalties, and collection fees earned by the Delinquent Tax Revolving Fund, and other identified sources.
- f. Additional debt will not be issued or guaranteed if doing so may jeopardize the County's current bond rating.

C. Debt Issuance Process and Maintenance

1. The County will issue debt in the manner providing the best financial benefit and maintain its obligation to the purchasers in an efficient and responsible manner.
 - a. The County may sell bonds with a competitive bid process or as a negotiated sale. Certain issue specific conditions or market conditions may exist that necessitate a negotiated sale.
 - b. Credit enhancements (e.g., insurance) may be considered if the projected benefits equal or exceed the additional cost.
 - c. The County will comply with all disclosure requirements of the Securities Exchange Commission.
 - d. The County will comply with State of Michigan Public Act 470 of 2002, the Agency Reporting Act.
 - e. The County will make every effort to maintain or improve its bond rating.
 - f. Debt Service payments will be made for all issues on or before the due date.
 - g. Debt Service payments will be made via electronic funds transfer in order to enhance the security and timeliness of payments and to maximize the investment return on County funds.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

INFRASTRUCTURE PROGRAM FUND POLICY

I. POLICY

The Ottawa County Infrastructure Program Fund is established by the Ottawa County Board of Commissioners. The Infrastructure Program Fund will be used for the following purposes: (1) as a Revolving Loan Fund for local units of government that are implementing water or sewer construction projects; (2) for projects authorized for County funding by Act 246 of the Public Acts of 1931, as amended; and (3) for County Board Initiatives that are selected for funding by the Ottawa County Board of Commissioners. The approval and administration of projects will be governed by the terms of this policy.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Revolving Loans:

1. The purpose of this Infrastructure Program Fund component is to provide low-interest loans to local units of government within Ottawa County for municipal water or sanitary sewer system construction projects, or for authorized Act 246 projects.

B. Eligible Projects:

1. Water System Construction
2. Sanitary Sewer System Construction
3. Projects authorized for County funding by Act 246 of the Public Acts of 1931, as amended.

C. Eligible Applicants:

1. Townships
2. Cities
3. Villages

D. Eligibility Requirements:

1. Engineering and design plans and project budgets must be completed.
2. Projects must be consistent with the goals of the Ottawa County Development Plan.
3. A revolving loan application in a form developed by the Planning and Grants Department must be completed.
4. The total amount of funds that are loaned in any single calendar year shall not exceed \$1,000,000. Each loan and interest must be repaid in-full within ten (10) years.
5. If the total amount of eligible loan requests exceeds available funds in a single calendar year, the Ottawa County Board of Commissioners will select among the eligible projects.



County of Ottawa

6. The interest rate on loans shall be based upon the General Obligation AAA rate report in the weekly "Current Municipal Bond Rates" Report published by Wachovia, or any other similar publication approved by the Ottawa County Administrator. The interest rate shall be up to two percentage points less than that rate; but at no time shall the interest rate on loan be less than 3%.

7. Approved project funding must be drawn down to reimburse project costs in full by the local unit of government within one (1) calendar year of approval of the project by the Board of Commissioners. If the funding is not fully drawn down, the approval shall lapse as to any undrawn funds.

E. Other Provisions:

1. The application process will consist of submitting a formal application. Applications will be accepted at any time. Applicant(s) will be notified of funding status after a determination has been made by the County Board of Commissioners. The County reserves the right to reject any and all applications that are submitted.
2. Local units of government will be required to pledge their full faith and credit on the loan.
3. Formal contractual and/or loan documents agreements must be signed by the County and the loan recipient prior to any project costs being incurred.
4. If approved for funding, the project applicant must provide the County with quarterly update reports regarding the project.
5. Any cost overruns associated with an approved loan project will not be eligible for additional County funding.
6. At the County's discretion, an arbitrage calculation will be performed on the loan at the end of the construction period. The local unit of government (lender) shall reimburse the County for the costs of the arbitrage calculation and any rebatable arbitrage.
7. The County will not be responsible for any operational or maintenance costs after the project is completed.
8. The establishment and maintenance of the Infrastructure Program fund does not and shall not be construed to commit Ottawa County and the Ottawa County Board of Commissioners to fund any projects whatsoever. Funds may be transferred into and out of the Infrastructure Program Fund by the Ottawa County Board of Commissioners at any time and at its absolute discretion, consistent with the requirements of law and the Policies of the Ottawa County Board of Commissioners. The decisions to commit or not to



County of Ottawa

commit money from the Infrastructure Program Fund to any project, and the decisions to transfer money into and out of that Fund, are legislative in nature. These decisions are absolutely discretionary with the Ottawa County Board of Commissioners and are not subject to appeal.

9. Any statement made by an employee of Ottawa County regarding specific funding requests or specific projects will not be binding upon the County.

F. Applications must be submitted to:

County Administrator
12220 Fillmore Street, Room 310
West Olive, Michigan 49460

The County Administrator will advise the Board of Commissioners of the applications received.

G. Questions or comments regarding this program should be directed to:

Planning and Grants Department
12220 Fillmore Street, Room 170
West Olive, Michigan 49460
Phone: (616) 738-4852

H. County Board Initiatives

1. The Infrastructure Fund may also be used to fund capital improvement projects initiated by the Board of Commissioners which, in the opinion of the Board, provide maximum social and economic benefit to the citizens of Ottawa County.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

MILLAGE REQUEST POLICY

I. POLICY

The Ottawa County Board of Commissioners is, by law, responsible for determining whether a county wide property tax millage will be placed on the ballot for consideration by the voters of Ottawa County. To assist in its review and consideration of such requests, the Ottawa County Board of Commissioners has adopted this "Millage Request Policy." Persons or entities seeking to have a new county-wide property tax millage placed on the ballot by the Board are expected to comply with its terms.

All proposals for a county-wide millage must be for programs and activities which are consistent with the Strategic Plan of the Board.

The Board may, by majority vote, require that the procedural steps set forth herein be followed for renewals of county millages.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. At a minimum, county-wide property tax millage requests must include, in writing:
1. The name, address, and telephone number(s) of the entity, person, or persons seeking the county-wide property tax millage.
 2. The amount of mills sought, the proposed duration of the millage, and a calculation stating and clearly explaining the amount of tax dollars anticipated to be generated in each year the millage is to be in effect.
 3. A written narrative description of the purpose, project, or projects for which the millage is sought. The narrative should explain why it is necessary to adopt a county-wide property tax millage to accomplish the purpose, explain what alternative efforts have been made to obtain funding, and state why it is necessary to fund the purpose through the mechanism of a county-wide property tax millage.
 4. A statement of how anticipated revenues from the millage will be spent in each year it is in effect.
 5. A statement as to how funding for the project is to be accomplished (if at all) at the conclusion of the duration of the requested millage.
 6. The date upon which the vote is sought must be supplied. In the general course, a county-wide property tax millage request, in the form set forth herein, must be submitted to the Ottawa County Board of Commissioners not less than ninety (90) days prior to the date for the final determination of ballot language.
 7. Proposed ballot language must be supplied.
 8. Any letters, petitions, and/or resolutions supporting the proposed millage.
 9. Any other information the proponents of the county-wide property tax millage believe is important for the Board of Commissioners to consider in evaluating the request.
- B. Millage requests under this policy should be submitted in one (1) original form and (16) sets of copies, to the Office of the Ottawa County Clerk.
- C. Following receipt of the written materials required herein, the Ottawa County Board of Commissioners shall, as part of a regularly scheduled meeting, notice and hold at least one public hearing on the millage vote request.
- D. As part of its consideration of such a request, the Ottawa County Board of Commissioners may:



County of Ottawa

1. Poll local units of government and/or school districts to determine their position on the proposed property tax millage.
2. At a regularly scheduled meeting following the date of the public hearing, adopt ballot language to place the county-wide property tax millage on the ballot and schedule an election therefore.
3. Take such other action as it deems appropriate.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PERFORMANCE MEASUREMENT POLICY

I. POLICY

As stewards of public funds, the Ottawa County Board of Commissioners must be accountable for their use. Providing a thorough accounting for the dollars provided and used is important but true accountability also requires the Board to evaluate whether these dollars were used effectively. Performance measures that include output, efficiency, and outcome measures are critical tools in evaluating the effectiveness of County programs.

The intent of this Policy is to provide for the use of performance measures in County operations.

To facilitate the County budget process, all programs and activities funded by County dollars and/or accounted for through the County budget must submit performance measurements as part of the budget process. Performance measures will be used so that Administrator can make budget recommendations to the Board of Commissioners, to allow the Board to make informed allocations of fiscal resources, and to provide for the continued improvement of resource allocations.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. The Board of Commissioners will support the use of performance measures.
 - 1. The Board will require annual reports from all departments under the control of the Administrator, and request annual reports from the courts and from offices and departments managed by elected officials. These annual reports will include performance measures that reflect the functions performed by each reporting entity.
 - 2. As part of the annual budget reporting process, the Administration will incorporate performance measures that support the Ottawa County Strategic Plan as well as tie departmental goals and objectives to the annual budget.
- B. The Board will emphasize the development of *outcome* measures.
 - 1. In measuring performance, there are three types of indicators most often used. Output measures (e.g., number of tickets written) address the workload of departments, but do not indicate if the department is performing well. Efficiency measures (e.g., percent of payroll checks issued without error) address whether workloads/caseloads are being processed timely and efficiently. Outcome measures (e.g., recidivism) reflect effectiveness and indicate whether we have achieved the goals we set out to accomplish.
 - a. As part of their strategic planning process, the Board will include outcome performance measures that link County goals and objectives to results.
- C. The Board will utilize performance measures in the decision-making process.
 - 1. Once appropriate performance measures are developed, their true potential may be realized. The measures may be used to enhance service delivery, evaluate program performance and results, support new initiatives, communicate program goals and, ultimately, improve program effectiveness.
 - a. The Board will utilize performance measures in analyzing personnel requests, technology initiatives, program funding, and other budget decisions.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PURCHASING CARD POLICY

I. POLICY

A policy to define, authorize and regulate the use of purchasing cards, and to establish procedures for utilizing purchasing cards for appropriate expenses in the conduct of official County of Ottawa business and empowering selected employees with the responsibility for protection, custody and proper usage of purchasing cards.

II. STATUTORY REFERENCES

MCL 4.11 (I)

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on April 12, 2011

Board of Commissioners Resolution Number and Policy Adoption Date: April 12, 2011 B/C 11-082

Board of Commissioner Review Date and Resolution Number: March 22, 2011 B/C 11-075

Name and Date of Last Committee Review: Planning and Policy Committee, March 10, 2011

Last Review by Internal Policy Review Team: April 12, 2011



County of Ottawa

IV. PROCEDURE

- A. The Fiscal Services Director or Program Administrator designated by the Fiscal Services Director, is responsible for the issuance of purchasing cards for use by selected County employees; the accounting, monitoring, retrieval and general overview of this Purchasing Card Policy; and the establishment of Purchasing Card Program Procedures consistent with this Policy and applicable laws and ordinances (referred to below as the “Purchasing Card Program Procedures”).
- B. Purchasing cards may be used only by an employee for the purchase of goods or services for official County of Ottawa business in accordance with the provisions of the Purchasing Card Program Procedures and within spending limitations authorized for each employee. Purchasing cards may not be used for cash advances or personal use. Purchases may not be divided into several transactions in order to avoid compliance with this Policy or the Purchasing Card Program Procedures.
- C. The employee using the purchasing card is responsible for its protection, custody and proper usage, and for compliance with this Policy and the Purchasing Card Program Procedures. The employee shall enter into an agreement with the County of Ottawa, for the use and care of the purchasing card, before such purchasing card shall be placed in the employee’s custody for use. The agreement shall, among other things, hold the employee responsible for immediately notifying the Fiscal Services Director if the card is lost or stolen.
- D. The employee using the purchasing card must submit documentation detailing the goods or services purchased, cost, date of the purchase and the description of the official business transacted as outlined in the Purchasing Card Program Procedures.
- E. Employees to whom purchasing cards are issued will, upon request of their Supervisor, Department Director, or the Fiscal Services Director cooperate and furnish information documenting the use of the card.
- F. Department Directors are responsible for all activities relating to purchasing cards in their department including, but not limited to the following:
 - 1. Selection of employees authorized to use County purchasing cards.
 - 2. Execution of the Agreement between the County of Ottawa and the employee for the use and care of the purchasing card, before such purchasing card is placed in the employee’s custody for use.
 - 3. Review of and proper implementation of this Policy and the provisions of the Purchasing Card Program Procedures.



County of Ottawa

4. Determination of the specific official County business for which purchasing cards may be used by departmental employees.
 5. Determination of the type of categories of goods or services within the department for which the purchasing cards may be used to purchase.
 6. Determination of spending authorization limits for each employee receiving a purchasing card in compliance with the Purchasing Card Program Procedures.
 7. Review and authorize all documentation necessary submitted by the employee using a County purchasing card including, but not limited to: (1) documentation of the goods or services purchased (2) the cost of the goods or services (3) date of purchase (4) the official County business for which purchased. All documentation must be submitted by the employee with the monthly statement to the Department Director for approval within the timeframe outlined in the Purchasing Card Program Procedures.
 8. Monitor the system, policies and procedures within the department to ensure employee's responsibility for the purchasing cards within the department and immediately notify the Fiscal Services Director or designated Program Administrator of any fraudulent or irresponsible use of a purchasing card. Department Directors may implement special procedures as the department may require for card delivery, usage and storage. The Fiscal Services Director or designated Program Administrator may terminate a purchasing card without notice to the Department Director should any purchasing card policy or procedure be abused.
- G. An employee who engages in an unauthorized or improper use of a County purchasing card will be subject to disciplinary measures, up to and including termination, and may be subject to civil/criminal prosecution consistent with applicable laws. The employee found to have inappropriately used the purchasing card will be required to reimburse the County of Ottawa for all costs associated with such improper use.
- H. Each holder of a purchasing card is responsible for safeguarding the account number and improperly disclosing any purchasing card information is strictly prohibited.
- I. An employee issued a purchasing card shall immediately cease the use of and return the purchasing card to the Fiscal Services Director effective upon the employee's separation from Ottawa County, upon the employee's reassignment to another department within the County, or upon de-authorization by the Fiscal Services Director.
- J. Approval of purchasing card invoices and accounting controls to monitor the use of County purchasing cards shall be in accordance with the Purchasing Card Program Procedures.



County of Ottawa

V. REVIEW PERIOD

The Internal Policy Review Committee will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

SALE OR DISPOSAL OF USED COUNTY EQUIPMENT AND PERSONAL PROPERTY

I. POLICY

Equipment, supplies and other County-owned personal property which has been determined to be obsolete, worn out, or no longer needed by the County shall be sold or otherwise disposed of in a manner which promotes public confidence in the fiscal integrity and good stewardship of the County.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on: BC 10-092, April 27, 2010.

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURES

1. Equipment, supplies or other County personal property which has been determined by a Department Head or the Fiscal Services Director to be obsolete, worn out or no longer needed by the County shall be disposed of in the following manner:
 - a. For Items Over \$5,000 (Original Cost):
 - 1). Disposal shall be by auction, sealed bid, public offering, or any other method the Fiscal Services Director deems to be in the County's best interest.
 - 2). A file shall be maintained by the Fiscal Services Director containing the following information on each item disposed of:
 - i. Item Description
 - ii. Tag Number
 - iii. Original Cost and Date of Purchase if available
 - iv. Date of Transfer or Sale
 - v. Dollar Amount Received at Sale
 - vi. Method of Transfer-Auction, Sealed Bid, Public Offering, Other
 - b. For Items under \$5,000 (Original Cost) or Lost, Stolen, Unclaimed and Other Property:
 - i. The Fiscal Services Director shall sell or otherwise dispose of these items in a manner which encourages fairness and price competition and/or as appropriate for the situation.
 - ii. A file shall be maintained by the Fiscal Services Director indicating the date, method of disposition, amount of sale, and a description of the item sold.
 - c. Whenever fiscally prudent to do so, equipment, supplies or other County personal property which has no resale value shall be disposed of in an environmentally responsible manner, which, whenever possible, provides for the recovery, recycling, and safe disposal of such materials and their constituent parts. The County will not donate County equipment or personal property. Employees may purchase surplus equipment per (1)(a) above. The County may establish programmatic exceptions to this rule that benefit County purposes.



County of Ottawa

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

PER DIEM EXPENSE AND MILEAGE POLICY

I. POLICY

It is the policy of the Ottawa County Board of Commissioners to compensate members of the Board and to reimburse Board member expenses related to County business pursuant to a fixed and predetermined schedule. The list of committees, boards and other public bodies for which Board members will be compensated will be approved on an annual basis by the Board of Commissioners. The Board may, by resolution, add to or subtract from the list at any time.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08-123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110

Name and Date of Last Committee Review: Planning and Policy Committee, May 8, 2008

Last Review by the Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURES

A. Annual Salaries of Board Members

1. The annual salaries of the Chairperson, vice-Chairperson, and members of the Board of Commissioners will be determined by the Ottawa County Compensation Commission.

B. Board and Committee Meetings

1. To assure the presence of a quorum, if members of the Board of Commissioners are unable to attend a Board of Commissioner's meeting, or a meeting of a Board Committee, they should notify the Administrator's Office.

C. Per Diem

1. The maximum per diem payable per day shall be \$70, calculated as follows: \$40.00 per half day, where the start of the first meeting until completion of the last meeting is 4 ½ or less consecutive hours elapsed time, regardless of the number of assignments. \$70.00 per full day maximum, where assignments involve more than 4 ½ consecutive hours elapsed time, regardless of the number of assignments.

D. Mileage

1. Mileage is payable for any travel determined by the Board of Commissioners to be "county business." Mileage is payable at the current rate allowed by Internal Revenue Service regulations and may be taxable. Mileage should be electronically transmitted to the Fiscal Services Department, on the monthly Per Diem and Mileage Voucher maintained on the County computer system. Records of attendance at meetings of the Board of Commissioners will be submitted to the Accounting Department by the Clerk's Office, on forms to be developed by the Fiscal Services Department.

E. Telephone and Communication Costs

1. Long distance telephone costs pertaining to County business, including the cost of maintaining a County approved second telephone line for access to the County computer system, are reimbursable. The date the call was made, who was called, the cost, and a copy of the telephone bill or Internet cable service bill must be submitted to the Fiscal Services Department on the reimbursement voucher, either electronically or by hard copy.



County of Ottawa

F. Franking Privileges

1. County stationary for correspondence and mailing pertaining to County business is available at the County Clerk's Office. Commissioners may be reimbursed for postal costs pertaining to county business. Receipts for those costs must be submitted on the reimbursement voucher.

G. Newspaper and Magazine Subscriptions

1. Commissioners are entitled to subscriptions to any one of the following newspapers: The Grand Haven Tribune, the Grand Rapids Press, the Muskegon Chronicle, the Holland Sentinel, or the Zeeland Record.
2. Commissioners may subscribe to any governmental magazine up to \$75.00 value per year.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.



County of Ottawa

FUND BALANCE POLICY

I. POLICY

To define the components of fund balance in accordance with Governmental Accounting Standards Board Statement #54 – Fund Balance Reporting and Governmental Fund Type Definitions, direct officials and staff in the process followed to commit and assign fund balance and to define the balances first utilized when applicable expenditures are incurred.

II. STATUTORY REFERENCES

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Resolution Number and Policy Adoption Date: B/C 11-250, 11/8/2011

Board of Commissioner Review Date and Resolution Number:

Name and Date of Last Committee Review: Finance and Administration Committee 8/16/2011

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

- A. Fund balance is only reported in governmental funds and is created from revenues in excess of expenditures. It is the balance of assets in excess of liabilities, unless otherwise restricted, available for spending. Following are the five components of fund balance:
1. Nonspendable Fund Balance - This portion of fund balance is *nonspendable* because of the related asset's form. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Examples of nonspendable fund balance include inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
 2. Restricted Fund Balance - This portion of fund balance is *restricted* due to limitations placed on the use of the related assets. Restrictions have been placed on the use of the related assets either (a) externally by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) internally through enabling legislation or constitutional provisions. The limitations on the use of the related assets in this component of fund balance are legally enforceable.
 3. Committed Fund Balance - This portion of fund balance is *committed* due to limitations placed on the use of related assets by formal action of the County Board (legislation, resolution, ordinance). The limitations remain binding until the governing body takes formal action to remove applicable limitations. This balance also incorporates contractual obligations to the extent that existing assets have been specifically committed for use in satisfying contractual requirements.

Budget Stabilization – the County will commit fund balance in the General Fund in an amount not to exceed the lesser of 1) 15% of the most recently adopted General Fund budget or 2) 15% of the average of the most recent five years of General Fund budgets, as amended. Uses of these funds include:

- a. cover a general fund deficit, when the County's annual audit reveals such a deficit.
- b. prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
- c. prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses.
- d. cover expenses arising because of natural disaster, including a flood, fire, or tornado



County of Ottawa

4. Assigned Fund Balance - This portion of fund balance is *assigned* to reflect the intended use of the related assets. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund. Less formality is needed to impose, remove, or modify a constraint reflected in *assigned fund balance*. The County Board delegates authority to assign fund balances to the (County Administrator). No governmental funds other than the General Fund may have unassigned fund balance, therefore any amounts remaining in excess of nonspendable, restricted, or committed fund balance in a governmental fund other than the General Fund will automatically be reported as *assigned fund balance*. If any portion of existing fund balance will be used to eliminate a projected deficit in the subsequent year's budget, this amount will also be categorized as *assigned fund balance*.
5. Unassigned Fund Balance - The General Fund, and no other governmental fund, may have resources that cannot be classified in one of the four categories described above. Only the General Fund can report a surplus, an *unassigned fund balance*.

B. Order of Spending Fund Balance

1. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the County of Ottawa to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the County of Ottawa that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

C. Minimum Fund Balance

1. It is the County of Ottawa's policy to maintain a fund balance in the General Fund of not less than 10% and not more than 15% of the most recently audited General Fund expenditures and transfers out for cash flow and flexibility purposes.

Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

V. REVIEW PERIOD

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

GLOSSARY OF ACRONYMS

ACA: American Corrections Association

ACT: Assertive Community Treatment

ADA: Americans with Disabilities Act

ADR: Alternative Dispute Resolution

AED: Automatic Electronic Defibrillator

AHA: American Heart Association

AICP: American Institute of Certified Planners

AICPA: American Institute of Certified Public Accountants

APA: American Payroll Association

APA: American Planning Association

ARM: Alcohol Risk Management (See Health Department, Special Revenue fund 2210)

ASTD: American Society for Training and Development

BBP: Blood Borne Pathogen

BMI: Body Mass Index Screening; widely used diagnostic tool to identify weigh problems within a population. The screening uses body weight and height to determine the measure.

BOC: Board of Commissioners

BPITWM: Business Process Improvement Team of West Michigan

BRFS: Behavioral Risk Factors Survey; survey performed periodically by the Health Department to assist in program evaluation and development

BS&A: The Software company that handles tax, property and utility look-up system

CAA: Community Action Agency

CARF: Commission on Rehabilitation Facilities

CASA: Court Appointed Special Advocate

CAT: Curriculum Adaptation & Training Grant

GLOSSARY OF ACRONYMS

CATS: Child Abuse Training Services (Prosecutor)

CBS: Community Based Services (Mental Health)

CCF: Child Care Fund (Special Revenue fund 2920)

CCW: Carrying Concealed Weapons

CD: Communicable Disease (see Health Department, Special Revenue fund 2210)

CDBG: Community Development Block Grant; predominately federal funding for a variety of public assistance programs

CERC: Crisis Emergency Risk Communication Plan; Crisis and emergency risk communication is the attempt by science or public health professionals to provide information that allows an individual, stakeholders, or an entire community to make the best possible decisions for their well being during a crisis

CEU: Continuing Education Units

CFSP: Commodity Supplemental Food Program

CHOOSE: Communities Helping Ottawa Obtain a Safe Environment

CHP: Community Health Plan (See Health Department, Special Revenue fund 2210)

CIP: Capital Improvement Program; a program which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

CIG: Court Incentive Group (Juvenile)

CIL: Center for Independent Living

CMH: Community Mental Health

CMHOC: Community Mental Health of Ottawa County

CMP: Court Management Program

COAM: Command Officers Association of Michigan

COBRA: Consolidated Omnibus Budget Reconciliation Act (Continued Health Insurance)

COOP: Continuity of Operations Plan; a plan that ensures the entity is prepared to respond to emergencies, recover from them, and mitigate against their impacts and is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated

GLOSSARY OF ACRONYMS

COPS: Community Oriented Policing Services; Collaborative partnerships between the law enforcement agency and the individuals and organizations they serve to develop solutions to problems and increase trust in police.

CQI: Continuous Quality Improvement

CSFP: Commodity Supplemental Food Program

CSHCS: Children's Special Health Care Services; CSHCS helps persons with chronic health problems by providing: coverage and referral for specialty services based on the person's health problems; family centered services to support the primary caretaker of the child; community based services to help care for the child at home and maintain normal routines; culturally competent services which demonstrate awareness of cultural differences, and coordinated services to pull together the services of many different providers who work within different agencies. (See Health Department, Special Revenue fund 2210)

CWT: Center for Women in Transition

CYFC: Children, Youth, Families and Community

DBA: Doing Business As

DD: Developmentally Disabled

DHS: Department of Human Services

DLEG: Department of Labor and Economic Development

DOL: Department of Labor

DTC: Drug Treatment Center

EAC: Employee Assistance Center

EDP: Employee Development Plan

EH: Environmental Health

EM: Emergency Management

EOC: Emergency Operations Center (See General Fund, department 4260)

EPSDT: Early and Periodic Screening and Diagnostic Testing; Medicaid program that provides comprehensive health and developmental assessments and vision, dental and hearing services to children and youth up to age 21 in order to identify conditions that can impede

GLOSSARY OF ACRONYMS

children's natural growth and development (avoiding the health and financial costs of long-term disability). (See Health Department, Special Revenue fund 2210)

ERP: Emergency Response Plan; a basic guide for providing a response system to major crises or emergencies occurring in the County.

ESRI: Environmental Systems Research Institute (GIS Computer company)

ESWT: Employee Survey Work Team

FCE: Family and Community Education

FEMA: Federal Emergency Management Association

FHLB: Federal Home Loan Bank.

FHLMC: Federal Home Loan Mortgage Company (Freddie Mac).

FIA: Family Independent Agency (old name of DHS)

FLSA: Fair Labor Standards Act

FMLA: Family and Medical Leave Act

FNMA: Federal National Mortgage Association (Fannie Mae).

FNP: Family Nutrition Program

FOC: Friend of the Court

FSS: Family Self-Sufficiency

FTE: Full time equivalent – Number of hours worked per year divided by 2,080.

GAAP: Generally Accepted Accounting Principals - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GAAS: Generally Accepted Auditing Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These

GLOSSARY OF ACRONYMS

SAS, together with the 10 basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GAGAS: Generally Accepted Government Auditing Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("yellow book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

GAO: General Accounting Office; is an independent, nonpartisan agency that works for Congress. Often called the "congressional watchdog," GAO investigates how the federal government spends taxpayer dollars.

GASB: Governmental Accounting Standards Board is the authoritative accounting and financial reporting standard-setting body for government entities.

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

GOLD: Growth Opportunities in Learning and Development (Employee Training)

HARP: Homeless Assistance and Recovery Program

HD: Health Department

HDHP: High Deductible Health Plan

HDI: Help Desk Institute

HHW: Household Hazardous Waste; The County offers a HHW program to protect the public and the environment from the improper disposal of household hazardous materials.

HIPAA: Health Insurance Portability and Accountability Act

HOG: Habitual Offenders Group

HPR: Home Purchase with Rehab

HSA: Health Savings Account

IAAO: International Association of Assessing Officers

ICLE: Institute for Continuing Legal Education

GLOSSARY OF ACRONYMS

ICM: Institute for Court Management

ICMA: International City/County Management Association

IDA: Individual Development Accounts

IEP: Individual Education Plan

IHP: Infant Health Program (See MIHP)

ISP: Intensive Supervision Program

IT: Information Technology

JADE: Juvenile Alternative to Detention Experience

JAN: Job Accommodation Network

JAWS: Jail Alternative Work System

JCEA: Juvenile Court Employees Association

JCJ: Juvenile Community Justice

JET: Jobs, Education and Training

JJI: Juvenile Justice Institute

LCC: Lakeshore Coordinating Council

LEDA: Lakeshore Ethnic Diversity Alliance

LEIN: Law Enforcement Information Network

LEPC: Local Emergency Planning Commission; committee established by the County to ensure that appropriate plans are in place help prevent chemical accidents from happening and to develop community plans for responding to chemical emergencies.

LHRG: Lakeshore Human Resources Group

LMCC: Labor Management Cooperation Committee

MAA: Michigan Assessors Association

MAC: Michigan Association of Counties

GLOSSARY OF ACRONYMS

MADCP: Michigan Association of Drug Court Professionals

MCOLES: Michigan Commission on Law Enforcement Standards

MCSES: Michigan Child Support Enforcement System

MDCDRS: Michigan Department of Career Development and Rehabilitation Services

MDCH: Michigan Department of Community Health

MDCPOA: Michigan District Court Probation Officers Association

MDEQ: Michigan Department of Environmental Quality

MDRC: Michigan Disability Rights Coalition

MDOT: Michigan Department of Transportation

MDSS: Michigan Disease Surveillance System; A web based communicable disease reporting system developed for the State of Michigan

MEDC: Michigan Economic Development Corporation (Michigan Advantage)

MERS: Michigan Employees Retirement System

MESC: Michigan Employment Security Commission (former name)

MGFOA: Michigan Government Finance Officers Association

MGMIS: Michigan Governmental Managers of Information Systems Groups

MI: Mentally Impaired

MI Child: State of Michigan health and dental insurance program for children under the age of 19 who do not have insurance and whose families qualify based on income. The program charges \$10 month for the coverage.

MIHP: Maternal and Infant Health Program; a program for all Michigan women with Medicaid health insurance who are pregnant and all infants with Medicaid. MIHP provides support to promote healthy pregnancies, good birth outcomes, and healthy infants.

MHP: Maternal Health Program (See MIHP)

MIS: Management Information Systems (former name of IT)

GLOSSARY OF ACRONYMS

MISDU: Michigan State Disbursement Unit; centralized collection of child support payments for families in the State of Michigan

MJC: Michigan Jobs Commission (former name)

MJI: Michigan Judicial Institute

MNA: Michigan Nurses Association

MNRTEF: Michigan National Resource Trust Fund

MOKA: Michigan Ottawa Kent Allegan

MOS: Miles of Smiles program; The Miles of Smiles mobile unit provides on-site dental services for qualifying low-income, uninsured; Medicaid insured; and MI Child participating children at schools, Head Start Centers, Health Department clinics, migrant camps and sites for dentally underserved children

MPRI: Michigan Prisoner Re-entry Initiative (CAA)

MRPA: Michigan Recreation and Parks Association

MRS: Michigan Rehabilitation Services

MSA: Michigan Sheriffs Association

MSC: Michigan Supreme Court

MSCA: Michigan State Court Administration

MSHDA: Michigan State Housing Development Authority; a State agency which provides funding for various housing programs

MSP: Michigan State Police

MSUE: Michigan State University Extension

MTA: Michigan Townships Association

NACM: National Association for Court Management

NAPPI: Non-abusive psychological and physical intervention

NAPSACC: Nutrition and Physical Activity Self Assessment for Child Care; tool used by the Health department for program evaluation and development

GLOSSARY OF ACRONYMS

NCSC: National Center for State Courts

NIST: National Institute of Standards and Technology

NJDA: National Juvenile Detention Association

NMSN: National Medical Support Notices; the standardized form to notify an employer to withhold premiums from an employee's income when a parent is ordered to provide health care coverage for his or her child(ren).

NOCCOA: North Ottawa County Council on Aging

NPDES: National Pollutant Discharge Elimination System

NRPA: National Recreation and Parks Association

NWLB: No Worker Left Behind

OAISD: Ottawa Area Intermediate School District

OCBOC: Ottawa County Board of Commissioners

OCCDA: Ottawa County Central Dispatch Authority

OCHSCC: Ottawa County Human Services Coordinating Council

OCMC: Ottawa County Mentoring Collaborative

OCRC: Ottawa County Road Commission

OCYSHC: Ottawa County Youth Sexual Health Coalition; Collaboration of several community groups to reduce the consequences of youth sexual activity by promoting healthy sexuality.

OCWC: Ottawa County Wellness Coalition; coalition that seeks to implement policy and environmental changes in the areas of physical activity, healthy eating, and tobacco-free living in Ottawa County.

OPHP: Office of Public Health Preparedness (See Health Department, Special Revenue fund 2210)

OSHA: Occupational Safety and Health Administration

OUIL: Operating Under the Influence of Liquor.

OWI: Operating While Intoxicated

GLOSSARY OF ACRONYMS

PACC: Prosecuting Attorneys Coordinating Council

PAAM: Prosecuting Attorneys Association of Michigan

PDM: Property Description and Mapping

PERT: Public Employees Retirement Trust

PH: Public Health

PHP: Public Health Preparedness (See Health Department, Special Revenue fund 2210)

PIP: Property Improvement Program

PNC: Pre-natal care

POAM: Police Officers Association of Michigan

POLC: Police Officers Labor Council

PPO: Personal Protection Order

PRE: Principal Residence Exemption - exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills.

RAM: Referees Association of Michigan

RBC: Robert Brown Center

RFP: Request for Proposal

RMS: Records Management System

ROD: Register of Deeds

RR: Recipient Rights

RRSC: Resource Recovery Service Center (See Landfill Tipping Fees, Special Revenue fund 2272)

RTC: Residential Treatment Centers

SAVE: Substance Abuse and Violence Education

SCAO: State Court Administrative Office

GLOSSARY OF ACRONYMS

S.E.V.: In Michigan means "State Equalized Value" which is approximately one half the value of the property.

SHRM: Society for Human Resources Management

SJI: State Justice Institute

SNS: Strategic National Stockpile Plan (mass prophylaxis) ; Federal initiative to maintain an inventory of antibiotics, antivirals, chemical antidotes, antitoxins, life support pharmaceuticals, vaccines, and other medical supplies for use in the event of an incident anywhere in the United States using a weapon of mass destruction (chemical, biological, radiological or explosive) or a major natural or technological disaster.

SPF: Senior Project Fresh

SPOT: Strategic Planning Oversight Team

STD: Sexually Transmitted Disease or Short Term Disability

STI: Sexually Transmitted Infection

STOPPED: Sheriff's Telling Our Parents and Promoting Educated Drivers

SWAP: Sentence Work Abatement Program

SWOT: Strengths, Weaknesses, Opportunities, Threats analysis

TAA: Trade Adjustment Assistance

TANF: Temporary Assistance for Needy Families

TEFAP: The Emergency Food Assistance Program

THAW: The Heat and Warmth Fund

TRA: Trade Readjustment Assistance

TQI: Total Quality Improvement

TSTP: Traffic Safety Training Program

VAWA: Violence Against Women Act

VFC: Vaccines for Children program (See Health Department, Special Revenue fund 2210)

VR: Victim's Rights

GLOSSARY OF ACRONYMS

VSP: The County's Vision Insurance Service Provider

WDB: Workforce Development Board

WEMET: West Michigan Enforcement Team; a joint venture with participants from Ottawa, Muskegon, and Allegan Counties and the Michigan Department of State Police. This legally separate entity was formed in 2002 under the Urban Cooperation Act of 1967 and is governed by a board made up of member-designated representatives. The purpose of the WEMET is to establish a cooperative law enforcement force assembled for the purpose of enforcing narcotics and other controlled substances laws.

WIC: Women and Infant Children

WIA: Workforce Investment Act (Special Revenue Funds)

WMSA: West Michigan Strategic Alliance

WMTUG: West Michigan Telecommunications Users Group

WMUG: West Michigan AS 400 Users Group

WMCJTC: West Michigan Criminal Justice Training Consortium

WRAP: Wellness Recovery Action Planning

YAS: Youth Assessment Survey; survey performed periodically by the Health Department to assist in program evaluation and development.

GLOSSARY OF BUDGET AND FINANCE TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a glossary has been included in the document.

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue which was earned between October 1 and December 31, but for which payment was not received until January 10, is recorded as being received on December 31 rather than on January 10.

Activity: A specific unit of work or service performed.

Ad Valorem Tax: A tax based on value. Property taxes.

Advance Refunding Bonds: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds, or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Amortization: The reduction of the value of an asset by prorating its cost over a period of years.

Appropriation: A legal authorization granted by the County Board of Commissioners which permits the County to incur obligations and to make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance: The official enactment by the County Board of Commissioners to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the local townships and city assessors).

Assets: Property owned by a government which has a monetary value.

Assignment of Mortgage: To record the sale of the mortgage in the secondary market.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial positions and results of operations;
- test whether transactions have been legally performed;

GLOSSARY OF BUDGET AND FINANCE TERMS

- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently; and
- ascertain the stewardship of officials responsible for governmental resources.

Balanced Budget: A budget in which estimated revenues and fund balance equals or exceeds estimated expenditures.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

Bond: A written promise to pay (debt) a specified sum of money (called principal or face value) on a specific future date (called the maturity date(s)). The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, and water and sewage systems.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Adjustment: A legal procedure utilized by the County staff and County Board to revise a budget appropriation. The County of Ottawa requires the Finance Committee of the Board of Commissioners to approve through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and/or the appropriate expenditure account) for any appropriation between funds or any appropriation over \$50,000. The County Administrator and Finance Director can approve adjustments for \$50,000 or less within a fund.

Budget Calendar: The schedule of key dates or milestones which the County departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the County Board of Commissioners.

Budgeted Funds: Funds that are planned for certain uses that have been formally or legally appropriated by the legislative body. The budget document that is submitted for the County Board of Commissioners approval included all the required information. Public Act 621 of 1978, known as the Uniform Budgeting and Accounting Act, requires a formal budget be adopted for all governmental fund types. Informational summary of projected revenues and expenditures is required for proprietary fund types and capital construction projects.

Budget Message: The opening section of the budget which provides the County Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations of the County Administrator and Finance Director.

GLOSSARY OF BUDGET AND FINANCE TERMS

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Construction Projects: A plan of approved capital expenditures and the means of financing them. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility. The capital budget is enacted as part of the County's consolidated budget which includes both operating and capital outlays. The capital budget normally is based on a capital improvement program (CIP).

Capital Improvement Program (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Expenditures/Outlays: Expenditures greater than \$5,000 for the acquisition of capital assets. The assets are of significant value and have a useful life of more than one year. Capital assets are also called fixed assets.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capitalization Policy: The criteria used by a government to determine which outlays should be reported as fixed assets.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Commercial Paper: A very short-term unsecured promissory note, supported by a bank line or letter of credit, which has a maturity from one to 270 days.

Commodities: Items of expenditure (in the operating budget) which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and gas and oil are examples of commodities.

Component Unit: A separate government unit, agency, or non-profit corporation that is combined with other component units to constitute the reporting entity in conformity with

GLOSSARY OF BUDGET AND FINANCE TERMS

GAAP. The elected officials of the primary government are financially accountable for the component unit.

Contingency Account: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services: Services rendered to County departments and agencies by private firms, individuals, or other government agencies. Examples include utilities, insurance, and professional services.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Services: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit: (1) The excess of an entity's liabilities over its assets (See Fund Balance).
(2) The excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department Function Statement: The primary reason for the existence of a specific department is explained through the department function statement.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Designated: An account used to indicate a portion of a fund's balance to reflect tentative plans for future spending related to specific projects or purposes. These amounts are formally designated by the Board of Commissioners. Although these amounts are not legally restricted, they represent current intentions of the Board.

Disbursement: Payment for goods and services in cash or by check.

Discharge of Mortgage: To record the pay off of the mortgage.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. Funds cease to be encumbered when paid or when an actual liability is set up.

GLOSSARY OF BUDGET AND FINANCE TERMS

Enterprise Fund: A proprietary fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Equalized Value: Locally assessed value multiplied by County and/or state factors to provide a uniform tax base. Equalized values are multiplied by tax rates to yield a tax amount in dollars.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by County Board of Commissioners.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all governmental funds and expendable trust funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges. This term applies to proprietary funds and non-expendable trust funds.

Family Court: A newly created division of the Circuit Court that administers domestic relations and juvenile neglect and abuse cases.

Finance Committee: A five-member committee made up of Board of Commissioners who have original jurisdiction over matters of County business in the areas of purchasing, financial control, insurance, audit of claims, auditing, equalization and apportionment bonding, human resources, and other related matters. The committee members are appointed by the Chairperson of the Board and serve for a one-year term.

Financing Tools: Financial mechanisms established by the Board of Commissioners to address long-term financial needs of the County. (See Users Guide for more detail.)

Fiscal Year: A twelve-month period designated as the operating year for an entity. The County of Ottawa has specified January 1 to December 31 as its fiscal year. However, certain grant funds carry fiscal year-ends to coincide with the grants reporting period.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the

GLOSSARY OF BUDGET AND FINANCE TERMS

State of Michigan and financial reports must be grouped according to those established functions.

Fund: An accounting entity with a set of self-balancing accounts that records all financial transactions for the purpose of carrying on specific activities or government functions. Seven commonly used fund types in governmental accounting are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. This term applies to governmental funds. A negative fund balance is sometimes called a deficit.

Fund Balance, Designated, Unreserved: The portion of fund balance that is available for appropriation but has been earmarked for a specific purpose.

Fund Balance, Reserved: The portion of fund balance that is not available for appropriation. Generally, these funds are legally restricted for a specific use.

Fund Balance, Undesignated, Unreserved: The portion of fund balance available for appropriation.

Fund Equity: Fund Equity is the excess of assets over liabilities and is also known as surplus funds. This term applies to proprietary fund types.

General Fund: The General Fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund and serves as the primary reporting vehicle for current government operations.

General Ledger: A set of records which records all transactions necessary to reflect the financial position of the government.

General Obligation Bonds: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Generally Accepted Accounting Principals (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

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Generally Accepted Auditing Standards (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

Generally Accepted Government Auditing Standards (GAGAS): Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("yellow book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

Goal: The long range plans necessary to meet the visions of the strategic plan.

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position changes and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Headlee Rollback (also called Tax Limitation Amendment): (Article IX, Sec. 31 of the Michigan Constitution). If the total value of existing taxable property in a local taxing unit increases faster than the U.S. Consumer Price Index (CPI) from one year to

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the next, the maximum authorized tax rate in that jurisdiction must be "rolled back" (reduced). The rollback may be reversed by a vote of the electors.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or services. These costs are usually incurred by other departments in the support of operating departments.

Interfund Expenditures: Services rendered to County departments and agencies by other County departments. Examples include data processing services, telecommunications, duplicating, insurance services, etc.

Interfund Transfer: Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Internal Control Structure: Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Inventory: A detailed listing of property currently held by the government.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Legal Investment: Investments that governments are permitted to make by law.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. (Note: The term does not include encumbrances.)

Line-item Budget: A budget that lists each revenue and expenditure category (taxes, charges for services, salary, telephone, mileage, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-term Debt: Debt with a maturity of more than one year after the date of Issuance.

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Mandate: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill: One one-thousandth of a dollar of assessed value.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property, expressed in mills per dollar of property value.

Modified Accrual Basis: Used in governmental fund types. Revenues should be recognized in the accounting period in which they become available and measurable (similar to cash basis). Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Non Violent Crimes: Non violent crimes are non-index crimes including Assault, Forgery, Fraud, Embezzlement, Stolen Property, Vandalism, Weapons (carry/possession), Sex Offenses, Drug/Narcotic Violations, Family Offenses, OUIL, Liquor Laws. Disorderly Conduct, Vagrancy, and Runaways (non inclusive).

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditures include:

- personnel services (salaries and fringes);
- supplies;
- other services and charges (utilities, maintenance contracts, travel); and,
- capital outlays.

Objective: The means to achieve the established goals; an implementation plan.

Operating Budget: A annual plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates). The plan specifies the type and level of municipal services to be provided, while limiting, through the appropriation process, the amount of money which can be spent.

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Other Financing Sources: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

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Other Financing Uses: Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

P.A. 621: See Uniform Budget and Accounting Act.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs associated with County employment.

Primary Government: Any state government or general-purpose local government (Municipality or County) which meets the following criteria: 1) has a separately elected governing body, 2) is legally separate, and 3) is fiscally independent of other state and local governments.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate. Also known as "ad valorem taxes".

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Rating: In the context of bonds, normally an evaluation of credit worthiness performed by an independent rating service.

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Residual Equity Transfer: Non-recurring or non-routine transfers of assets between funds.

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Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: An equity account reflecting the accumulated earnings of the County's Enterprise and Internal Service Funds.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds: Bonds usually sold for construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Rollback Legislation: See Headlee Rollback.

Self-Insurance: A term often used to describe the retention by an entity of a risk of loss arising out of ownership.

Source of Revenue: Revenues are classified according to their source or point of origin (i.e.: taxes, charges for services, interest on investments).

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Assessment Roll: The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes, GAAP only require the use of special revenue funds when legally mandated.

State Equalized Value: In Michigan means "State Equalized Value" which is approximately one half the value of the property.

Strategic Plan: Plan developed by the Board of Commissioners to establish County objectives, goals, and action plans.

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Surplus: Revenue over expenditures for any given year. The cumulative revenue over expenditures is called fund balance.

Tax-Exempt Bonds: State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

Tax Levy: The total amount to be raised by general property taxes for the purposes stated in the resolution approved by the County Board of Commissioners.

Tax Rate: The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a County may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. The County's legal limit is 4.44 mills voted on by County residents in 1988 for 6 years. This millage will expire in 1994 at which time the Tax Allocation Committee will meet.

Tax Roll: The certification of assessed/taxable values prepared by the assessor of each local governmental unit presented to the taxing authority in October of each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing calendar year budget. For example, taxes levied in 1993 will finance the 1994 budget.

Taxable Value: The dollar figure for each parcel of property against which tax rates are levied. This may or may not be an arbitrary calculation depending upon the market value, how that value has changed over time, whether it has been subject to statutory caps" and when it was last "uncapped" because of "transfer of ownership".

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Truth in Taxation (Act No. 5, PA of 1982): Any increase in the total value of existing taxable property in a local taxing unit must be offset by a corresponding decrease in the tax rate actually levied so that the yield does not increase from one year to the next. The rollback may be reversed by a special vote of the legislative body of the local unit provided that the action is preceded by a public advertisement and hearing.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Uniform Budget and Accounting Act (P.A. 621): This act was passed by the Michigan Legislature in 1978 to provide for a system of uniform procedures for the preparation and execution of budgets in local government. The Act addresses responsible parties in the budget

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process, required information in the budget document, and policies regarding deficits and budget amendments.

Unqualified Opinion: An auditor's opinion stating that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP (which include adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS or GAGAS.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Violent Crimes: Violent crimes are index crimes including Murder/Manslaughter, Negligent Homicide, Kidnapping, Criminal Sexual Conduct, Robbery, Aggravated Assault, Burglary, Motor Vehicle Theft, Arson, and Larceny.

Yield: The rate earned on an investment based on the price paid for the investment.

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